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IN THE

# United States Circuit Court of Appeals For the Ninth Circuit

The Washington Water Power Company,  
a Corporation,

*Appellant,*

vs.

Kootenai County, a Municipal Corporation,  
W. A. Thomas as Treasurer and Ex-  
Officio Tax Collector of Kootenai County,  
Idaho, and C. O. Sowder, Clerk of the  
District Court and Ex-Officio Auditor  
and Recorder of Kootenai County, Idaho,  
and C. O. Sowder and W. A. Thomas,  
Individuals,

*Appellees.*

## Transcript of the Record

*Upon Appeal from the United States District Court  
for the District of Idaho, Northern Division.*







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Individuals,

*Appellees.*

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**Transcript of the Record**

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*Upon Appeal from the United States District Court  
for the District of Idaho, Northern Division.*



NAMES AND ADDRESSES OF ATTORNEYS  
OF RECORD.

---

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W. F. McNAUGHTON,  
Coeur d'Alene, Idaho.

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IN THE  
**District Court of the United States**  
**For the District of Idaho**  
**Northern Division**

---

THE WASHINGTON WATER POWER  
COMPANY, a Corporation,

*Plaintiff,*

vs.

KOOTENAI COUNTY, a Municipal Corporation; W. A. THOMAS, as Treasurer and ExOfficio Tax Collector of Kootenai County, Idaho, and C. O. SOWDER, Clerk of the District Court and Ex-Officio Auditor and Recorder of Kootenai County, Idaho, and C. O. SOWDER and W. A. THOMAS, Individuals,

*Defendants.*

---

No. 732.

AMENDED BILL OF COMPLAINT.

The Washington Water Power Company, a corporation of the State of Washington and a citizen of said state, files this its amended bill of complaint against the above named defendants, Kootenai County, a municipal corporation organized and existing under and by virtue of the laws of the State



of Idaho and a citizen of said state, and W. A. Thomas, as Treasurer and Ex-officio Tax Collector of Kootenai County, Idaho, C. O. Sowder, Clerk of the District Court and Ex-Officio Auditor and Recorder of Kootenai County, Idaho, and C. O. Sowder and W. A. Thomas, individuals, and the plaintiff thereupon complains and says:

I.

The plaintiff is now and was at all of the times mentioned in the complaint a corporation created and existing under and by virtue of the laws of the State of Washington and is now and at all of the times mentioned in this complaint was a citizen of the State of Washington, and that it has at all of the times herein mentioned been authorized and empowered to do business in the State of Idaho and to acquire and hold property in said state by virtue of a full compliance with the laws of the State of Idaho relating to foreign corporations.

II.

That the defendant, Kootenai County, was at all of the times herein mentioned and now is a municipal corporation created, organized and existing under and by virtue of the laws of the State of Idaho, and was at all of the times herein mentioned and now is a citizen of said state.

III.

That the defendant, W. A. Thomas, is the duly elected, qualified and acting Treasurer and Ex-officio Tax Collector of Kootenai County, Idaho, and



has been such official for more than one year last past, and is now and was at all of the times herein mentioned a citizen and resident of the State of Idaho.

#### IV.

That the defendant C. O. Sowder is the duly elected, qualified and acting Clerk of the District Court and Ex-officio Auditor and Recorder of Kootenai County, Idaho, and is now and was at all of the times herein mentioned a citizen and resident of the State of Idaho.

#### V.

The jurisdiction of the United States District Court for the District of Idaho over this suit is invoked and depends upon two grounds, to-wit:

First: Upon the ground that the suit is of a civil nature and the amount and matter in controversy exceeds, exclusive of interest and costs, the sum or value of three thousand dollars (\$3,000), and arises under the Constitution of the United States and involves the construction and application of the Fourteenth Amendment to the Constitution of the United States and particularly the clauses of the Fourteenth Amendment to the Constitution of the United States known as the "due process" and "equal protection" clauses of said amendment;

Second: Upon the ground that the plaintiff is now and at all of the times mentioned in this complaint was a citizen and resident of the State of Washington and that the defendants and all of them are now and at all of the times mentioned in

the complaint were citizens and residents of the State of Idaho, as appears from the first, second, third and fourth paragraphs of this bill of complaint, and that the amount and matter in controversy in this suit exceeds in value, exclusive of interest and costs, the sum of three thousand dollars (\$3,000).

## VI.

The Washington Water Power Company is authorized and empowered by its articles of incorporation to engage in the generation, distribution and sale of electric energy and power and to erect, construct, maintain and operate electric power plants and transmission lines for the development and use of water power, and to do all things necessary and incident thereto; to furnish electricity for lighting and other purposes and generally to engage in power transmission, distribution and sale.

Plaintiff is now and at all of the times herein mentioned has been as to the performance of all such duties a public service corporation.

## VII.

That for many years last past the plaintiff has been and now is the owner of a tract of land situated in Section 3, Township 50 North, Range 5 West Boise Meridian, near Post Falls, Idaho, which included within it the beds and banks of the Spokane river, at which place there was a natural water fall and upon which property the plaintiff has constructed dams and an electric power plant.



and machinery for generating and transmitting electric current and electric power.

That the plaintiff is also the owner of power transmission lines extending into the counties of Kootenai, Shoshone, Bonner, Latah and Nez Perce in the State of Idaho, and of various transformers and transforming stations and other property necessary to the distribution and use of said electric energy, and in addition thereto owns certain municipal electric lighting plants in the County of Latah, Idaho.

That this plaintiff is also the owner of an electric lighting system in the City of St. Maries in the County of Benewah, Idaho.

That it also owns, having secured by condemnation, purchase or grant, certain easements to back and overflow with water lands along the Spokane, St. Joe, St. Maries and Coeur d'Alene rivers and Lake Coeur d'Alene in said State of Idaho.

A more particular description of the operating property of this plaintiff is deemed unessential to be incorporated herein as to describe the same by metes and bounds or otherwise particularly would require several hundred separate descriptions and would immeasurably and unnecessarily lengthen this complaint. Should the defendants or any of them wish a particular description thereof the plaintiff offers to furnish the same.

That the property above referred to constitutes the operating property of this plaintiff in the State

of Idaho, and all thereof is reasonably necessary for the maintenance and successful operation of its electric current transmission lines and the discharge of its public duties.

That the plaintiff was the owner of all of said property on the second Monday of January, 1918, and such property was subject to assessment and taxation in the State of Idaho upon such date.

#### VIII.

On and before the second Monday of July in the year of 1918 plaintiff prepared a list of all such operating property upon blanks supplied by the State Auditor of the State of Idaho, which list was subscribed and sworn to by the Secretary of this plaintiff and delivered to the State Auditor of the State of Idaho before the second Monday of July, 1918, as prescribed by the statutes of the State of Idaho and especially Section 89 and succeeding sections of Chapter 587 of the Laws of 1913 now incorporated in the Compiled Laws of Idaho of 1918 in Chapter 133 as Section 89 and succeeding sections, and truly setting forth the information required by said statutes. And this plaintiff stood ready at all times to give any additional information which the State Board of Equalization of the State of Idaho might request of it.

That in addition thereto this plaintiff did on or before the second Monday of July in the year of 1918 furnish to the State Auditor as Secretary of the State Board of Equalization of the State of



Idaho, a certified copy of the annual report of its Board of Directors or other officers to the stockholders, as provided by the laws of the State of Idaho and particularly Section 91 of Chapter 58 of the Laws of 1913 now incorporated in the Compiled Laws of Idaho of 1918 as Section 91 of Chapter 133.

In the said report furnished to the said Auditor of the State of Idaho this plaintiff did furnish very complete and full information as to the character of the property of the plaintiff, its capital stock, its income and all other data relating to the affairs of the company provided for in said blanks and available, the same being full and detailed information as to the property, value of the property, business, income and expenditures of this plaintiff.

#### IX.

The State Board of Equalization of the State of Idaho did not request or require the attendance of any officer, manager or agent of this plaintiff or make further inquiry of the plaintiff as to the value of any of its property in the State of Idaho, and made no request for any other or further information or facts than such as had already been furnished to it.

#### X.

On the fourteenth of August, 1918, and during the annual 1918 meeting of the said State Board of Equalization of the State of Idaho, at the request

of this plaintiff, its counsel, John P. Gray, and its Auditor, J. S. Simpson, appeared before the Board of Equalization on behalf of this plaintiff in relation to the assessment of the property of this plaintiff and to the assessment of other property in the State of Idaho; that at such hearing, in addition to the facts already presented by this plaintiff, its said counsel presented to and asked the consideration by the State Board of Equalization of the decision and judgment of the Public Utilities Commission of the State of Idaho in the case of Joseph H. Peterson, Attorney General v. The Washington Water Power Company, wherein the said commission had on the third day of June, 1918, made and entered its judgment and opinion valuing the property of the Washington Water Power Company in the State of Idaho after an investigation by officers and engineers of the said Commission and the taking of testimony and the investigation of the cost of reproduction and other facts essential to an understanding of the value of the said property. That said decision not only was presented to but was already in the possession of the said State Board of Equalization and was at the said hearing considered by the said Board. That the valuation of the said property of the Washington Water Power Company by the said Public Utilities Commission of the State of Idaho was made as of the thirty-first day of December, 1917.



That the said suit above referred to of Joseph H. Peterson, Attorney General of the State of Idaho, against the Washington Water Power Company was brought for the purpose among other things of having determined and fixed the value of the property of the Washington Water Power Company in the State of Idaho; that the said judgment and decision was rendered only after an appraisement of this plaintiff's property by officers and engineers of the said Public Utilities Commission of the State of Idaho.

Plaintiff further says that between said thirty-first day of December, 1917, and the second Monday of January, 1918, there was no change in the value of said property.

## XI.

Plaintiff further alleges that its said counsel called the attention of the said State Board of Equalization to the fact that it had been the practice in the State of Idaho by the assessors of the various counties not to assess property at its full cash value and that the property of this plaintiff should be assessed upon the same percentage basis of its value as was the property of individuals and others assessed by the assessors in the several counties of the State, and at that time called attention to the fact that farm property and other property was not assessed at a sum in excess of 50 per cent of its full cash value.

## XII.

Plaintiff further alleges that the said State Board of Equalization, in fixing the value of the property of this plaintiff, had no other evidence or facts before it and that the members of the said Board did not hear or receive any other information concerning the value of the said property except that hereinbefore referred to, to-wit, the said reports of this plaintiff and the said judgment and opinion of the said Public Utilities Commission of the State of Idaho except a letter from Fred E. Wonnacott, Assessor of Kootenai County, Idaho, a copy of which is attached hereto as Exhibit 1 and made a part hereof.

In addition to the foregoing the plaintiff did file one additional statement showing its revenues for the first six months of 1917 and the first six months of 1918 from the Coeur d'Alene Mining District in Idaho and a list of consumers disconnected and new accounts from January 12, 1917, to August 1, 1918, giving the consumer's name, maximum demand and annual revenue therefrom and also showing the percentage of the gross income received by the plaintiff in Idaho and paid as taxes in said state.

## XIII.

Plaintiff further alleges that according to the said judgment and decision of the said Public Utilities Commission of the State of Idaho the value of



the operating property of this plaintiff in Idaho on the second Monday of January, 1918, was \$2,438,-978.

In addition to the operating property of this plaintiff in the State of Idaho which was appraised and a value thereon fixed by the Public Utilities Commission of the State of Idaho the plaintiff owned and operated on the second Monday of January, 1918, a distributing system in the City of St. Maries, Benewah County, Idaho, which was not appraised by the said Public Utilities Commission of the State of Idaho, but which was included in the assessment of the operating property of this plaintiff by the said State Board of Equalization. That the cost of reproduction new of the said distribution system at St. Maries was on the second Monday of January, 1918, the sum of \$43,097 and its actual value at that time was \$31,461. That the total value of the operating property of this plaintiff in the State of Idaho on the second Monday of January, 1918, was not in excess of the sum of \$2,470,439. That the cost of reproduction new of said property was not in excess of the sum of \$3,384,413.

That according to the statement filed by this plaintiff of the value of its property for assessment purposes in the State of Idaho the value thereof was somewhat less than as found by the said Public Utilities Commission of the State of Idaho.

## XIV.

That thereafter and on the seventeenth day of August, 1918, the said State Board of Equalization of the State of Idaho assessed the operating property of this plaintiff in the State of Idaho at the sum of \$2,750,000.

Included in the operating property of plaintiff so assessed by the State Board of Equalization in 1918 was certain property standing in the name of Idaho-Washington Light and Power Company. The plaintiff herein owned all of the stock of said company and makes no question of the assessment of the property thereof against this plaintiff except as to the amount at which said property was assessed. The same had been, as a matter of fact, used and operated as a part of the one system for some years last past and on the second Monday of January, 1918, was a part of the operating property of this plaintiff in the State of Idaho.

That the assessment made of the said operating property of this plaintiff by the said State Board of Equalization of the State of Idaho subjects the plaintiff to taxes upon its property at a valuation in excess of the full cash value of said property on the second Monday of January, 1918.

## XV.

That the property of this plaintiff so assessed by the said State Board of Equalization is situated in several counties of the State of Idaho, to-wit, in the Counties of Kootenai, Shoshone, Bonner, Latah, Nez



Perce and Benewah, and is situated in various taxing districts within said counties, to-wit, school districts, road districts, cities and villages, and there was for the year 1918 levied in said various counties in addition to state and county taxes, municipal, school district and road district taxes for the said different municipal corporations. It is all of these taxes, state, county, school, road and municipal which are involved in this controversy.

As to all of said taxes the said assessment of this plaintiff's operating property above referred to subjects this plaintiff to taxation in all of said several districts, municipalities and counties upon a valuation in excess of the full cash value of its property on the said second Monday of January, 1918.

In assessing the operating property of the plaintiff the said State Board of Equalization disregarded all of the evidence and all of the facts before it with reference to the value of said property.

In the assessment of said property of plaintiff the said Board adopted as a method after first pretending to determine the value thereof, the taking of said value for the purposes of assessment at 100 per cent of the full cash value of said property so found by the Board.

Plaintiff alleges that the said State Board of Equalization disregarded all of the evidence and facts and information before it or within its knowledge or possession or within the knowledge or pos-

session of any of the members thereof with reference to the value of the operating property of this plaintiff in the State of Idaho in fixing the valuation; that then said Board adopted an improper and unjust and inequitable method in assessing the plaintiff's operating property for taxation in taking 100 per cent of its actual cash value as found by the Board and in taking any percentage over 50 per cent of the full cash value as found by the said Board.

### XVI.

Plaintiff states that for many years last past, including the taxing year 1918, the taxes for which are here in controversy, the local assessors of the various counties in the State of Idaho assessed the property of individuals and of corporations within their sphere of duty at less than 50 per cent of the full cash value of their said property; that for the year 1918 the said assessing officers habitually, intentionally, systematically and generally throughout the State of Idaho assessed the property of individuals and of corporations at less than 50 per cent of the full cash value of said property and that the assessors of the said counties of Kootenai, Shoshone, Bonner, Latah, Nez Perce and Benewah did so assess for the said year 1918 intentionally and systematically and generally the property of individuals and of corporations within their sphere of duty at less than 50 per cent of the full cash value of said property.



## XVII.

Plaintiff is informed and believes and upon such information and belief alleges that it is a fact that the assessors of the State of Idaho for the year 1918 had an understanding, either express or implied, that the property to be assessed by them and within their sphere of duty should be assessed at 50 per cent of its full cash value, and plaintiff alleges that the assessors in the State of Idaho and particularly in the counties where the property of this plaintiff is situated and subject to taxation and in the County of Kootenai, did assess the property of individuals and corporations within the sphere of their duty for said year at not to exceed 50 per cent of the full cash value thereof on the second day of January, 1918.

## XVIII.

Plaintiff further alleges that a large part of the said property within the said counties and particularly a large part of the property in Kootenai County was assessed at less than 50 per cent of its full cash value.

## XIX.

Plaintiff further alleges that it is informed and believes and upon such information and belief alleges that the State Board of Equalization of the State of Idaho in office during the year 1918, being the same board which assessed the operating property of their plaintiff for the year 1918, was and the members thereof were parties to and had

knowledge of the understanding that the assessors of the State of Idaho should assess the property in their several counties and within their sphere of duty at not to exceed 50 per cent of the full cash value thereof.

## XX.

Plaintiff further alleges that the said understanding that the property should be so assessed at not to exceed 50 per cent of its full cash value was had prior to the meeting of the said State Board of Equalization of the State of Idaho for the year 1918 and prior to the assessment of the plaintiff for said year by said Board, and that the said State Board of Equalization of the State of Idaho and the members thereof were parties to such understanding with the said assessors and had knowledge thereof, and that the said understanding was had and entered into prior to the meeting of said Board.

## XXI.

Plaintiff is further informed and believes and upon such information and belief alleges that frequently throughout the meeting of the said State Board of Equalization of the State of Idaho during the year 1918 and at which the property of this plaintiff was assessed for said year, reference was made in open meeting to the understanding that the property assessed by the assessors of the State of Idaho should be assessed at not to exceed 50 per cent of its full cash value.



## XXII.

Plaintiff further alleges that the fact of such systematic assessment upon this or substantially similar basis for many years last past has been a matter of public notoriety in the State of Idaho and is within the actual knowledge of the State Board of Equalization and was within its knowledge during its meeting of the year 1918 at which the property of this plaintiff was assessed.

## XXIII.

Plaintiff further alleges that 75 per cent of the property of the State of Idaho is assessed by the county assessors. That in the County of Kootenai, State of Idaho, during the year 1918, there was assessed by the assessor of said county property of an equalized valuation of \$11,595,837 out of a total valuation in the county of \$18,396,436, and the said property so assessed by the said assessor in Kootenai County, Idaho, amounting to \$11,595,837 was assessed and taxed for the year 1918 at not to exceed 50 per cent of its full cash value.

As a result of such methods of assessment hereinbefore referred to, 75 per cent of the property of the State of Idaho is required to pay state and county taxes, including school district, road district and municipal taxes, upon an average of not to exceed 50 per cent of its full cash value, whereas this plaintiff, by the action of the said State Board of Equalization of the State of Idaho, is required to pay such taxes upon its property at a val-

uation in excess of its full and fair cash value instead of taking 50 per cent, the average rate applied by assessing officers to the vast body of property in the State of Idaho.

In Kootenai County, Idaho, this plaintiff is required to pay taxes upon its property at a valuation in excess of its full cash value, whereas the vast body of property in said county is assessed and valued for taxation purposes at and required to pay taxes upon not to exceed 50 per cent of its full cash value.

#### XXIV.

That the said assessment above referred to by the said several county assessors at less than 50 per cent of the full cash value of the property assessed by them were permitted to stand and were not changed by the said State Board of Equalization and as a result thereof for the year 1918 by far the greatest part of the property of the State of Idaho and by far the greater part of the property in Kootenai County, Idaho, and in the other counties in which the property of this plaintiff is situated was assessed for taxation purposes at less than 50 per cent of its full cash value.

#### XXV.

Plaintiff further alleges that the agricultural lands of the State of Idaho and particularly large amounts of said land upon which the State of Idaho has loaned money situated throughout the state and in the County of Kootenai and in the other counties



where the property of this plaintiff is situated and subject to taxation, have been systematically, knowingly, generally and habitually assessed at far less than 50 per cent of their cash value, and such facts were known to the said State Board of Equalization and disregarded by that Board at its said 1918 meeting in the equalization of the property of the state and in the assessment of the property of this plaintiff.

That the said agricultural lands and particularly the lands upon which loans have been made by the State of Idaho were assessed at far less than 50 per cent of their full cash value for the year 1918 intentionally, knowingly, habitually and generally by the said local assessors, and said assessments were permitted to stand in 1918 and have been permitted to stand year after year by the said State Board of Equalization of the State of Idaho knowingly, intentionally, habitually and generally.

#### XXVI.

That the Board of County Commissioners of the County of Kootenai, meeting as a County Board of Equalization, did not in any case raise any assessment for said year made by the assessor of said County of Kootenai; that the only changes made by said board in the assessment roll for said year as returned by the assessor were in cases where petitions were made for a reduction by taxpayers. In Kootenai County eleven petitions for a reduction in

the assessed value of property were filed by taxpayers. In nine of the eleven cases the assessment as made by the County Assessor was reduced, and in the other two cases no change was made in the assessment as made by the assessor, and except for the said nine reductions totaling \$2820.00, no change was made in the assessment roll for said year by the said County Commissioners acting as a Board of Equalization.

Plaintiff alleges that the said County Board of Equalization intentionally, systematically and generally permitted the assessment of the property of individuals and of corporations within said county and within their sphere of duty, to stand and remain at not to exceed 50 per cent of the full cash value of said property, and except as to the above reductions in the assessed valuation as fixed by the assessor, said board did not change the said assessment roll as made up by the assessor; and plaintiff states that said board did not in any instance raise the said assessed valuation of any property made by said County Assessor in the said county.

Plaintiff further alleges that the County Board of Equalization in Kootenai County and the County Boards of Equalization in the other counties of the state, have habitually, intentionally, systematically and generally throughout the State of Idaho, and did so intentionally, systematically and generally throughout the state in the year 1918, equalize for assessment purposes the property within their



spheres of duty at not to exceed 50 per cent of the full cash value thereof. And the said County Board of Equalization has, during many years last past, and as is a matter of general notoriety did, in the year 1918, intentionally, systematically and generally permit the said assessment of the assessors hereinbefore referred to, to stand.

### XXVII.

That in addition thereto all of the other property in the State of Idaho in the year 1918 subject to assessment and within the sphere of duty of the local assessors to assess was assessed as hereinbefore alleged at not to exceed 50 per cent of its full cash value and much of it at less than 50 per cent of its full cash value, and the said State Board of Equalization intentionally, generally and systematically permitted the said assessments to stand at not to exceed 50 per cent of the value thereof, whereas the said Board did assess the property of this plaintiff at more than its full cash value, and by its said actions herein complained of the said State Board of Equalization did deny to the plaintiff the benefit of equalization to its great and irreparable damage and that by virtue of the said methods of assessment of the property of individuals and corporations within the sphere of the duty of the local assessors and the equalization thereof by the State Board of Equalization as hereinbefore alleged and the assessment of the property of this plaintiff as

hereinbefore alleged, this plaintiff has been deprived of its property without due process of law and denied the equal protection of the law in violation of the Fourteenth Amendment of the Constitution of the United States, in violation of the Constitution of the State of Idaho and in disregard of the laws of the said state, and the plaintiff hereby sets up and relies upon the protection of said Federal and State Constitutions and laws.

### XXVIII.

That the State Auditor, as Secretary of the State Board of Equalization, did transmit to the County Auditor of Kootenai County, Idaho, a certified statement, showing the assessment of the property of this plaintiff and situated wholly or partly within the County of Kootenai, State of Idaho, specifying the number of miles of transmission line, the equalized value per mile and the total equalized value of the property of this plaintiff in said county and in any incorporated city, town or village and in any other taxing district into which the electric power transmission lines of the plaintiff extended.

### XXIX.

In the distribution of the property of this plaintiff among the various taxing districts the said State Board of Equalization has taken the value of the property or attempted to take the value of the property in each county and divide the value of that property so found to be in each county by the number of miles of transmission lines in that county and



then assessed it at so much per mile of transmission line through the various taxing districts, roads, schools and municipalities found within the said county. In that manner the power plant of the plaintiff situated at Post Falls is so assessed as the taxes are levied on part of the value thereof in a large number of school districts, road districts and in certain municipalities. The method is illegal, but for the purpose of this suit and in this suit this illegality which results in taxing the plaintiff very much more than it should be taxed and much more for road, school and other purposes than the value of its property in the county should be required to bear, is not questioned.

### XXX.

The County Auditor of Kootenai County, Idaho, the predecessor in office of the defendant, C. O. Sowder, did receive from the Secretary of the State Board of Equalization the assessment upon the property of this plaintiff credited, assessed or apportioned to the County of Kootenai and did enter upon the assessment roll the assessment upon the property of this plaintiff, adjusting the valuations among the incorporated cities, towns and villages and other taxing districts in accordance with the said certified statement of the said Secretary of the State Board of Equalization.

### XXXI.

Plaintiff further alleges that the assessment roll of Kootenai County, Idaho, was delivered in accord-

ance with the statutes of Idaho to the tax collector of Kootenai County, Idaho, being the defendant W. A. Thomas, Treasurer and Ex-officio Tax Collector of said county.

That thereafter a tax notice was sent to this plaintiff demanding payment of taxes, state, county, school district, road district and municipal based upon the said assessment hereinbefore complained of.

### XXXII.

That on the thirtieth day of December, 1918, this plaintiff tendered to the defendant W. A. Thomas as Ex-officio Tax Collector of Kootenai County, Idaho, the sum of \$23,080.84, the same being 55 per cent of the taxes which had been extended upon the assessment or tax rolls of Kootenai County against this plaintiff on account of its operating property. Plaintiff alleges that it has paid its taxes on its non-operating property in said county assessed by the county assessor.

At the time of the said tender plaintiff stated to the said W. A. Thomas, tax collector as aforesaid, that it did not request, require or desire of him a receipt in full; that it tendered said sum believing it to be all that was justly or otherwise due on account of taxes for the year 1918 upon its operating property in said county, but that it simply desired a receipt for that much money; that said defendant W. A. Thomas, tax collector as aforesaid, refused to accept the said tender or to receive the said



money, said Thomas stating that he would only receive either the money to the full amount of the taxes extended on the tax or assessment rolls of said Kootenai County against the defendant or half thereof, giving receipt either for the said full amount or for the first installment of one-half, and upon the understanding that the plaintiff was paying the first installment upon its taxes for the year 1918. The said Thomas refused to give any other receipt for said money or to receive the same unless the plaintiff tendered and paid the full amount of its taxes or tendered and paid the first installment thereof, being one-half thereof, upon the distinct understanding that it was one-half and the first installment of taxes.

Plaintiff thereupon notified the said Thomas that it would hold the said tender good and that he could have and receive said sum of money at any time, simply giving a receipt for that amount of money. The plaintiff has retained the said sum separate and apart from all other moneys and property held by it, and now again tenders the same to the defendants and offers to either pay the same to the said Kootenai County or to such other of the defendants as may be entitled to receive the same or to deliver the same unto this court to abide such judgment, order and decree as this court may make.

### XXXIII.

This plaintiff further alleges that it has tendered the sum legally due upon its said property to the

said tax collector; that the plaintiff has been at all times and is now ready and willing to pay any and all legal and just taxes levied against the said plaintiff's properties and each and all thereof, and to pay any and all taxes justly and legally due upon its said property and upon all thereof, and the plaintiff now offers to deposit with the court or the clerk thereof or with such depository as the court shall direct, either money or liberty bonds in such amount as the court shall direct, or to give a bond or other security in such sum as the court may direct to assure the payments to the defendant county of such taxes or moneys on account of taxes as it shall be ultimately determined is due from the plaintiff on account of taxes on its operating property for the year 1918 in the said County of Kootenai.

#### XXXIV.

Plaintiff further alleges that the defendants wrongfully pretend that the plaintiff is indebted to the said Kootenai County for taxes to the amount of \$41,965.16, all of which tax is levied and demanded without warrant at law save and except the sum of \$23,080.84, and also the defendants claim that the plaintiff is indebted on account of various penalties which the defendants have wrongfully attempted to attach and charge against this plaintiff.

#### XXXV.

That said W. A. Thomas acting as ex-officio tax collector of the County of Kootenai, State of Idaho,



did on the 13th day of January, 1919, deliver to the County Auditor and by said County Auditor there was filed a certain delinquency tax certificate January 27, 1919, to Kootenai County, which said pretended delinquency tax certificate showed upon its face that the plaintiff had failed to pay any tax for the year 1918 and the said certificate expressed upon its face that this plaintiff was delinquent in the payment of all of its taxes in Kootenai County for said year which was shown upon said certificate as follows:

State and County.....	\$26,556.16
Penalty .....	1,593.37
Special Road Tax and Penalty....	875.29
Special Highway Tax and Penalty..	3,504.78
Special School Tax and Penalty...	11,424.15

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A total of .....\$44,483.06

That said tax certificate is numbered 3409 and is declared to be for a 1919 sale of taxes for the year 1918 sold to the County of Kootenai, State of Idaho, and bears upon its face the statement that it carries an additional penalty of 1% per month; that the same has been filed with the office of the said County Auditor and Recorder of Idaho and the records of said county show the same as a lien and cloud upon the title of this plaintiff.

### XXXVI.

Plaintiff further alleges that the said defendants hold out for sale to whomsoever will buy the same the said delinquency tax certificate, and said defendants also give out and threaten that if the

property is not redeemed by the payment of the said sums so demanded together with the said penalties and additional penalties which the defendants pretend shall accrue thereon, that they will three years from the date of the said pretended delinquency certificate through the defendant auditor or his successor in office, make to the defendant County of Kootenai or other holder of such delinquency certificate a deed to the property of this plaintiff described in the certificate pretending to convey plaintiff's property in the said County of Kootenai or to whatever person may be the holder of such certificate.

### XXXVII.

The defendants claim that the said delinquency certificate above described constitutes a lien upon the property of this plaintiff, and in fact the same does constitute a cloud upon the title of this plaintiff on its operating property in the County of Kootenai, State of Idaho.

Plaintiff further alleges that the said defendants assert, hold out and pretend that the said total sum mentioned in the said certificate of \$44,483.06, carries a penalty of 1% per month.

Plaintiff further alleges that the said pretended taxes are and will be an apparent lien upon the title of the plaintiff to its property in said County of Kootenai and upon the said property against which the same are pretended to have been assessed and levied, and that the said pretended delinquency cer-



tificate is and will be an apparent lien thereon. Plaintiff alleges that the same constitutes a cloud upon the title of plaintiff to its property in said County of Kootenai and should the said defendants issue any deed thereon the same would constitute a cloud upon the title of this plaintiff to its said property and work great wrong and injury to the plaintiff. For such wrongs and injury plaintiff will be put to great and unnecessary damage and costs for which it can receive no compensation. That the said taxes, the said delinquency certificates and any deed which might be issued by the defendants or the successors of any thereof both greatly impairing and deteriorating and will impair and deteriorate the market value of the property of plaintiff and will interfere with the credit of the plaintiff.

Plaintiff has no adequate, plain or speedy remedy at law or any remedies whatever save and except in equity. A large portion of said pretended taxes have been levied and are claimed by the defendants on account of payment of taxes levied by the State of Idaho, and if such taxes should be paid plaintiff, such portion thereof would be by the said County paid into the State Treasury and plaintiff could not recover the same or any portion thereof in any action; that a portion thereof has been levied for school district, road district and municipal purposes and if plaintiff should pay the same, such portions would be paid over and transferred to such respective municipal corporations and districts, and plain-

tiff would in order to recover such unlawful taxes so paid, be compelled to bring separate suits against the said several road districts, school districts and municipalities and against Kootenai County, and thereby plaintiff would be subjected to a multiplicity of suits.

Plaintiff further alleges that the said operating property in said Kootenai County, constitutes a part of its operating property in the State of Idaho, used in the discharge of its public duties, and the sale of said property and the clouding of the title thereto would and will constitute an interference with this plaintiff in the discharge of its public duties and subject it to other actions and will subject it to great loss and damage on account of the impairment of its title. That plaintiff will be deprived of its property without due process of law and its property subject to illegal liens and clouds.

WHEREFORE plaintiff prays:

1. That defendants be required to answer this complaint, but not under oath, plaintiff expressly waiving the oath of defendants to the answer.

2. That the said pretended delinquency certificate hereinbefore referred to be declared void and null and that the defendant county and the other defendants be enjoined and restrained from asserting or attempting to assert any lien upon the several pieces of property or any of the property of plaintiff for or on account of said pretended taxes or of said pretended delinquency certificate.



3. That the said defendants, their deputies and successors, and each of them, be forever enjoined and restrained from disposing of said pretended delinquency certificates or from issuing any deed to the property of the plaintiff or any part thereof, or from taking any other action for the collection of any of the taxes mentioned in this bill of complaint, levied as set forth in said bill against this plaintiff, or from in any way proceeding to collect the same in any manner except as directed by this court.

4. That all said taxes in the said County of Kootenai, State of Idaho, for the year 1918, be declared null and void except for the sum of \$23,080.84, and that all penalties which the said defendants have pretended to add thereto or to thereafter claim be declared null and void.

5. That the Court ascertain and determine what taxes are fairly and equitably due upon the property of the plaintiff described in the bill of complaint for the year 1918, and that upon the payment thereof to the defendants, said defendant county, its officers and agents be required and commanded to accept the same as in full for taxes for the year 1918 from the said property of plaintiff, and to enter said taxes against the said property upon the books of said county as paid in full, and that the defendant county, its officers, agents and their successors in office and the successors of each of them be forever enjoined and restrained from asserting or at-

tempting to compel any other or further taxes upon said property for the year 1918.

6. That the plaintiff have such other and further relief as may be consistent in the premises and with the principles of equity, including its costs and disbursements herein;

7. That the defendants, their deputies, agents and employees be restrained during the pendency of this action from disposing of said delinquency tax certificate or from taking any steps whatever for the purpose of collecting or enforcing against this plaintiff any taxes for the year 1918, and that by the said order said defendants be required to accept the said sum of \$23,080.84.

JOHN P. GRAY,

W. F. McNAUGHTON,

*Attorneys for Plaintiff.*

P. O. Address and Residence,  
Coeur d'Alene,  
Idaho.

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STATE OF WASHINGTON,

County of Spokane.—ss.

D. L. Huntington being first duly sworn upon his oath, deposes and says:

That he is an officer, to-wit: President of the Washington Water Power Company, the plaintiff above named, that he has read the foregoing complaint, knows the contents thereof, has knowledge of the facts therein set forth, and that the matter.



stated therein are true to the best knowledge, information and belief of affiant.

D. L. HUNTINGTON.

Subscribed and sworn to before me this 31st day of May, 1919.

S. C. SCOTT,

(N. P. Seal)      *Notary Public.*

for the State of Washington,  
residing at Spokane.

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EXHIBIT 1.

Coeur d'Alene, Idaho,

August 6, 1918.

Hon. Clarence Van Deusen,

Boise, Idaho.

Dear Sir:

Enclosed find a list of Washington Water Power Company Easement lands and in making this assessment, the Board could value these lands and spread the same on the record in a lump sum-to-wit:

1173.47 Acres of Easement Lands as shown by  
the list at \$25.00 per acre.....\$194,523.00.  
and deduct this amount from Kootenai County total  
valuation of the Company property and carry the  
balance along the pole line at so much per mile.

Truly yours,

FRED E. WONNACOTT,

*Assessor.*

Endorsed, Filed May 31, 1919,

W. D. McReynolds, Clerk.

(Title of Court and Cause.)  
No. 732.

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APPEARANCE.

Service of copy of the complaint in the above entitled cause is hereby admitted this 5th day of May, 1919 and on behalf of the said defendants I agree to enter an appearance in said cause without service of subpoena, the said service of subpoena being waived. The time for pleading to be the usual time provided in a subpoena and commencing to run on this date.

BERT A. REED,  
*Attorney for Defendants.*

Endorsed, Filed May 5, 1919,

W. D. McReynolds, Clerk.

By L. M. Larson, Deputy.

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(Title of Court and Cause.)  
No. 732.

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MOTION TO DISMISS AMENDED BILL  
OF COMPLAINT.

Now comes the defendants in the above entitled action and move that the Amended Bill of Complaint of plaintiff on file herein be dismissed for the following reasons:

I.

That said Amended Bill of Complaint does not state facts sufficient to constitute a cause of action or suit in equity in favor of the plaintiff and against said defendants, or any of them.



## II.

That the facts alleged in said Amended Bill of Complaint are insufficient to constitute a valid cause of action in equity in favor of the plaintiff and against said defendants, or any of them.

## III.

That there is a non-joinder of parties defendant in said suit or action as follows:

(a) That the State Board of Equalization of the State of Idaho is a necessary party defendant for the reason that it appears upon the face of said Bill that the assessment complained of therein was made by said State Board of Equalization.

(b) That the State of Idaho is a necessary party defendant for the reason that it appears on the face of said Bill that a portion of the taxes involved in said suit are State taxes and the State of Idaho is directly interested in the result of said suit.

(c) That the Counties of Shoshone, Bonner, Latah, Nez Perce and Benewah in the State of Idaho are necessary parties defendant for the reason that it appears on the face of said Bill that the assessment complained of was made by the State Board of Equalization upon property of the plaintiff situated in each of said counties, as well as in the County of Kootenai, and that each of said counties is directly interested in the result of said suit, and that if the plaintiff is granted the relief prayed for, the valuation of said property in each of said

counties will be materially and substantially affected and the amount of taxes to be collected by each of said counties from the plaintiff on said property will be materially reduced.

(d) That the school districts, road districts, cities and villages referred to in paragraph XV of said Bill are necessary parties defendant for the reason that it appears on the face of said Bill that the valuation of plaintiff's property apportioned to said several taxing districts is involved in said suit, and each of said taxing districts are interested in the result of said action and will be materially affected thereby.

(e) That each and all of the parties above named are necessary parties defendant for the reason that they each claim an interest in the matter in controversy adverse to the plaintiff and the presence of each of them is necessary for a complete determination of the cause.

WHEREFORE, defendants pray that said Amended Bill of Complaint be dismissed and that they recover their costs and disbursements herein expended.

BERT A REED,  
Prosecuting Attorney of Kootenai  
County, Idaho.

POTTS & WERNETTE,  
Attorneys and Solicitors for De-  
fendants.



Residence and P. O. Address,  
Coeur d'Alene, Idaho.

Endorsed, Filed June 2, 1919,

W. D. McReynolds, Clerk.

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At a stated term of the District Court of the United States for the District of Idaho, held at Coeur d'Alene, Idaho, on Monday, June 2, 1919, the following proceedings, among others, were had, to-wit:

Present:—

Hon. Frank S. Dietrich, Judge.

Washington Water Power Company,)

vs. ) Civil No. 732.

Kootenai County, et al., )

The defendants' motion to dismiss the amended complaint was denied by the court.

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(Title of Court and Cause.)  
No. 732.

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ANSWER TO AMENDED BILL  
OF COMPLAINT.

Now come the defendants above named and for their answer to the amended bill of complaint herein, said defendants and each of them, admit, deny and allege as follows:

I.

Defendants admit each and every allegation contained in paragraphs I, II, III, IV, V, and VI of said amended bill of complaint.

## II.

Answering paragraph VII thereof, defendants admit each and every allegation therein contained, except the allegation that the property above referred to constitutes the operating property of the plaintiff in the State of Idaho, and denies that the property described in said paragraph constitutes the operating property of said plaintiff in the State of Idaho, or is the whole of such operating property.

## III.

Answering paragraph VIII thereof defendants, and each of them, state that they are without knowledge as to the facts alleged in said paragraph and for lack of knowledge deny that on and before the second Monday of July in the year 1918, or at any time, plaintiff prepared a list of all such operating property upon blanks supplied by the State Auditor of the State of Idaho, or otherwise, which list was subscribed and sworn to by the Secretary of the plaintiff or delivered to the State Auditor of the State of Idaho before the second Monday of July, 1918, or at any time, as prescribed by the statutes of the State of Idaho, or especially Section 89 and succeeding sections of Chapter 587 of the laws of 1913 now incorporated in the Compiled Laws of 1918 in Chapter 133 as Section 89 and succeeding sections, or otherwise, or that such list or any list truly set forth the information required by said statutes, or any statutes, or that the plaintiff stood ready at all times, or at any time, to give



any additional information which the State Board of Equalization of the State of Idaho might request of it.

Deny that in addition thereto the plaintiff did on or before the second Monday of July in the year 1918 furnish to the State Auditor as Secretary of the State Board of Equalization of the State of Idaho, or otherwise, a certified copy of the annual report of its Board of Directors or other officers, or any officers, to the stockholders, as provided by the laws of the State of Idaho and particularly Section 91 of Chapter 58 of the Laws of 1913 now incorporated in the Compiled Laws of Idaho of 1918 as Section 91 of Chapter 133, or otherwise, or as provided by any law or laws of the State of Idaho.

Deny that in the said report or any report furnished to the said Auditor of the State of Idaho, the plaintiff did furnish very complete and full information, or complete or full information, or any information, as to the character of the property of the plaintiff, or its capital stock, or its income or all or any other data relating to the affairs of the company provided for in said blanks and available, or otherwise, or that the same was full and detailed information, or any information as to the property, or value of the property, or business or income or expenditures of the plaintiff.

#### IV.

Defendants deny that the State Board of Equalization of the State of Idaho did not request or re-

quire the attendance of any officer, or manager or agent of the plaintiff, or make further inquiry of the plaintiff as to the value of any of its property in the State of Idaho, or that it made no request for any other or further information or facts than such as had already been furnished to it.

### V.

Defendants deny that on the 14th day of August, 1918, or any time, or during the annual 1918 meeting of the State Board of Equalization of the State of Idaho, at the request of the plaintiff or otherwise, its counsel John P. Gray or its Auditor J. S. Simpson, appeared before the Board of Equalization on behalf of the plaintiff in relation to the assessment of the property of the plaintiff, or to the assessment of other property in the State of Idaho, or that at such hearing, or any hearing, in addition to the facts already presented by the plaintiff, or otherwise, its said counsel presented to or asked the consideration by the State Board of Equalization of the decision and judgment, or decision or judgment of the Public Utilities Commission of the State of Idaho in the case of Joseph H. Peterson, Attorney General v. The Washington Water Power Company, wherein the said commission had on the 3rd day of June, 1918, made and entered its judgment and opinion, or judgment or opinion valuing the property of the Washington Water Power Company in the State of Idaho, after an investigation by officers and engineers, or any



officer or engineer, of said Commission, or the taking of testimony or the investigation of the cost of reproduction, or other facts, or any fact or facts essential to an understanding of the value of the said property. Deny that said decision not only was presented to but was already in the possession of the said State Board of Equalization, or was at the time of said hearing considered by the said Board, or that the valuation of the said property of the Washington Water Power Company by the said Public Utilities Commission of the State of Idaho was made as of the 31st day of December, 1917.

Deny that the said suit above referred to of Joseph H. Peterson, Attorney General of the State of Idaho, against the Washington Water Power Company, was brought for the purpose, among other things, of having determined and fixed, or determined or fixed, the value of the property of the Washington Water Power Company in the State of Idaho, or that the said judgment and decision, or judgment or decision, was rendered only after an appraisement of the plaintiff's property by officers and engineers, or any officer or engineer of the said Public Utilities Commission of the State of Idaho.

Deny that between said 31st day of December, 1917, and the second Monday of January, 1918, there was no change in the value of said property.

## VI.

Defendants deny that the said counsel of plaintiff called the attention of the said State Board of Equalization to the fact that it had been the practice in the State of Idaho by the assessors of the various counties not to assess property at its full cash value, or that the property of plaintiff should be assessed upon the same percentage basis of its value as was the property of individuals and others assessed by the assessors in the several counties of the State, or at that time called attention to the fact that farm property or other property was not assessed at a sum in excess of 50% of its full cash value. Defendants further deny that it was a fact that it had been the practice in the State of Idaho by the assessors in the various counties not to assess property at its full cash value, or that farm property or other property was not assessed at a sum in excess of 50% of its full cash value.

## VII.

Defendants deny that the said State Board of Equalization in fixing the value of the property of plaintiff had no other evidence or facts before it, or that the members of the said Board did not hear or receive any other information concerning the value of the said property, except that referred to in the amended bill of complaint, to-wit, the said reports of the plaintiff and the said judgment and opinion of said Public Utilities Commission of the



State of Idaho, except a letter from Fred E. Wonacott, Assessor of Kootenai County, Idaho, a copy of which is attached to said amended bill of complaint.

Deny that in addition to the foregoing, the plaintiff did file one additional statement showing its revenues for the first six months of 1917 and the first six months of 1918 from the Coeur d'Alene Mining District in Idaho, or a list of Consumers disconnected or new accounts from January 12, 1917, to August 1, 1918, giving the consumer's name, maximum demand or annual revenue therefrom, or also showing the percentage of the gross income received by the plaintiff in Idaho or paid as taxes in said State.

### VIII.

Defendants deny that according to the said judgment and decision, or judgment or decision, of the said Public Utilities Commission of the State of Idaho, the value of the operating property of the plaintiff in Idaho on the second Monday of January, 1917, was \$2,438,978. And in this connection defendants allege that according to the said judgment and decision of said Public Utilities Commission of the State of Idaho in the case referred to, the value of the operating property of the plaintiff in the State of Idaho, on December 31st, 1917, was the sum of \$3,800,000, and that such valuation did not include all the operating property of the plaintiff in Idaho at that time which was subject to tax-

ation under the laws of said State on the second Monday of January, 1918.

Defendants admit that in addition to the operating property of the plaintiff in the State of Idaho which was appraised and a value thereon fixed by the Public Utilities Commission of the State of Idaho, the plaintiff owned and operated on the second Monday of January, 1918, a distributing system in the city of St. Maries, Benewah County, Idaho, but are without knowledge as to whether or not said distributing system was appraised by said Public Utilities Commission of the State of Idaho, and therefore deny that said distributing system was not appraised by said Public Utilities Commission of the State of Idaho, or that the same was included in the assessment of the operating property of the plaintiff by the said State Board of Equalization. Defendants deny that the cost of reproduction new of the said distribution system at St. Maries was on the second Monday of January, 1918, the sum of \$43,097.00, or that its actual value at that time was \$31,461. Defendants deny that the total value of the operating property of the plaintiff in the State of Idaho on the second Monday of January, 1918, was not in excess of the sum of \$2,470,439, or that the cost of reproduction new of said property was not in excess of the sum of \$3,384,413. In this connection defendants allege that the total value of the operating property of the plaintiff in the State of Idaho on the second Mon-



day of January, 1918, which was subject to assessment and taxation on that date, was in excess of the sum of \$4,000,000, and that the cost of reproduction new of said property on that date was in excess of the sum of \$5,000,000.

Defendants deny that according to the statement filed by the plaintiff of the value of its property for assessment purposes in the State of Idaho, the value thereof was somewhat less than as found by the said Public Utilities Commission of the State of Idaho, and allege that according to such statement, the plaintiff claimed that the value of its property for assessment purposes in the State of Idaho was much less than as found by the said Public Utilities Commission.

### IX.

Defendants admit that thereafter and on the 17th day of August, 1918, the said State Board of Equalization of the State of Idaho assessed the operating property of the plaintiff in the State of Idaho at the sum of \$2,750,000.

That included in the operating property of plaintiff so assessed by the State Board of Equalization in 1918 was certain property standing in the name of Idaho-Washington Light and Power Company; that the plaintiff owned all of the stock of said company and that the same had been used and operated as a part of the one system for some years last past and on the second Monday of January,

1918, was a part of the operating property of plaintiff in the State of Idaho.

Defendants deny that the assessment made of the said operating property of the plaintiff by the said State Board of Equalization of the State of Idaho subjects the plaintiff to taxes upon its property at a valuation in excess of the full cash value of said property on the second Monday of January, 1918.

### X.

Defendants deny that the property of the plaintiff so assessed by the said State Board of Equalization is situated in several counties of the State of Idaho, to-wit, in the Counties of Kootenai, Shoshone, Bonner, Latah, Nez Perce, and Benewah, or is situated in various taxing districts within said counties, to-wit, school districts, road districts, cities or villages, and deny that any of the property of plaintiff was so assessed by the State Board of Equalization as alleged in said amended bill of complaint. Admit that the property of plaintiff which was assessed by the State Board of Equalization is situated in the several counties and taxing districts above mentioned, and that there was for the year 1918 levied in said various counties, in addition to state and county taxes, municipal, school district and road district taxes for the said different municipal corporations, and that it is all of these taxes, state, county, school, road and municipal which are involved in this controversy.



Defendants deny that as to all of said taxes, or any of said taxes, the said assessment of the plaintiff's operating property referred to in the amended bill of complaint, subjects the plaintiff to taxation in all of said several districts or municipalities or counties, or any of them, upon a valuation in excess of the full cash value of its property on the second Monday of Jauary, 1918.

Deny that in assessing the operating property of the plaintiff the said State Board of Equalization disregarded all or any of the evidence, or all or any of the facts before it with reference to the value of said property.

Deny that in the assessment of said property of plaintiff, the said Board adopted as a method after first pretending to determine the value thereof, or at any time, the taking of said value for the purposes of assessment at 100% of the full cash value of said property so found by the Board.

Deny that the said State Board of Equalization disregarded all or any of the evidence or facts or information before it or within its knowledge or possession, or within the knowledge or possession of any of the members thereof with reference to the value of the operating property of the plaintiff in the State of Idaho in fixing the valuation. Denies that then said Board adopted an improper or unjust or inequitable method in assessing plaintiff's property for taxation in taking 100% of its actual

cash value as found by the Board, or in taking any percentage over 50% of the full cash value as found by the said Board, and deny that the said Board did assess the plaintiff's operating property for taxation at 100% of its actual cash value, or did take any percentage over 50% of the full cash value of said operating property in making such assessment.

### XI.

Defendants deny that for many years last past, or any year or years last past, or otherwise, including the taxing year 1918, or any other year, the taxes for which are here in controversy, the local assessors of the various counties in the State of Idaho assessed the property of individuals and of corporations, or of individuals or of corporations within their sphere of duty at less than 50% of the full cash value of their said property. Deny that for the year 1918 the said assessing officers habitually, or intentionally or systematically or generally throughout the State of Idaho assessed the property of individuals and of corporations, or of individuals or of corporations at less than 50% of the full cash value of said property, or that the assessors of the counties of Kootenai, or Shoshone, or Bonner, or Latah, or Nez Perce, or Benewah, or any of them, did so assess for the said year 1918 intentionally or systematically or generally or otherwise, the property of individuals or of corporations or of any one else within their sphere of duty at less than 50% of the



full cash value of said property, or at less than the full cash value of said property.

## XII.

Defendants deny that it is a fact that the assessors of the State of Idaho for the year 1918, had an understanding, either express or implied, or in any manner, that the property to be assessed by them and within their sphere of duty should be assessed at 50% of its full cash value, or that such assessors did have any understanding in any manner that such property was to be assessed at any percentage less than its full cash value. Deny that the assessors in the State of Idaho and particularly in the counties where the property of the plaintiff is situated and subject to taxation and in the County of Kootenai, or that any of the assessors of the State of Idaho, or in any of the counties where the property of plaintiff is situated, or in the County of Kootenai, did assess the property of individuals and corporations, or individuals or corporations, or any of them, within their sphere of duty for said year at not to exceed 50% of the full cash value thereof on the second day of January, 1918, or that said assessors, or any of them, did assess any property for said year at less than its full cash value.

## XIII.

Defendants deny that a large part or any part of the said property within the said counties or particularly a large part of the property in Kootenai County, or any part of said property, was assessed

at less than 50% of its full cash value, or at less than its full cash value.

#### XIV.

Defendants deny that the State Board of Equalization of the State of Idaho in office during the year 1918, being the same Board which assessed the operating property of the plaintiff for the year 1918, was, or that the members thereof were parties to or had knowledge of the understanding that the assessors of the State of Idaho should assess the property in their several counties, or within their sphere of duty at not to exceed 50% of the full cash value thereof, and deny that there was any such understanding.

#### XV.

Defendants deny that the said understanding that the property should be so assessed as not to exceed 50% of its full cash value, was had prior to the meeting of the said State Board of Equalization of the State of Idaho for the year 1918, or prior to the assessment of the plaintiff for said year by said Board, or that the said State Board of Equalization of the State of Idaho, or the members thereof, were parties to such understanding with the said assessors, or had knowledge thereof, or that the said understanding was had or entered into prior to the meeting of said Board, and deny that any such understanding was had or entered into at any time.



## XVI.

Defendants deny that frequently or otherwise, throughout the meeting of said State Board of Equalization of the State of Idaho during the year 1918 at which the property of the plaintiff was assessed for said year, reference was made in open meeting to the understanding that the property assessed by the assessors of the State of Idaho should be assessed at not to exceed 50 per cent of its full cash value, and deny that there was any such understanding.

## XVII.

Defendants deny that the fact of such systematic assessment upon this or substantially similar basis for many years last past has been a matter of public notoriety in the State of Idaho, or is within the actual knowledge of the State Board of Equalization, or was within its knowledge during its meeting of the year 1918 at which the property of the plaintiff was assessed, and deny that it was a fact that there was such systematic assessment upon this or substantially similar basis for many years last past, or any year or years last past.

## XVIII.

Defendants deny that 75 per cent of the property of the State of Idaho is assessed by the county assessors, or that in the County of Kootenai, State of Idaho, during the year 1918, there was assessed by the assessor of said county property of an equalized valuation of \$11,595,837 out of a total valu-

tion in the county of \$18,396,436, and deny that the said property so assessed by the said assessor in Kootenai County, Idaho, amounting to \$11,595,837, or any other amount, was assessed or taxed for the year 1918 at not to exceed 50 per cent of its full cash value.

Deny that as a result of such methods of assessment referred to in the bill of complaint, or of any method or methods of assessment, 75 per cent of the property of the State of Idaho is required to pay state and county taxes, including school district, road district and municipal taxes, or any taxes, upon an average of not to exceed 50 per cent of its full cash value, or that the plaintiff by the action of the said State Board of Equalization of the State of Idaho is required to pay such taxes or any taxes upon its property in excess of its full and fair cash value instead of taking 50 per cent, the average rate applied by assessing officers to the vast body of property in the State of Idaho, and denies that 50 per cent is the average rate applied by assessing officers to the vast body of property, or any body of property, in the State of Idaho.

Denies that in Kootenai County, Idaho, the plaintiff is required to pay taxes upon its property at a valuation in excess of its full cash value, and that the vast body of property in said county is assessed or valued for taxation purposes at or required to pay taxes upon not to exceed 50 per cent of its full cash value, or that any property in said County is



assessed or valued for taxation purposes at or required to pay taxes upon not to exceed 50 per cent of its full cash value.

### XIX.

Defendant denies that the said assessments referred to in the amended bill of complaint, by the said several county assessors at less than 50 per cent of the full cash value of the property assessed by them, or any assessments by any county assessors at less than 50 per cent of such full cash value, were permitted to stand, or were not changed by the said State Board of Equalization, and deny that as a result thereof for the year 1918 by far the greatest part of the property of the State of Idaho, or by far the greater part of the property in Kootenai County, or in the other counties in which the property of the plaintiff is situated was assessed for taxation purposes at less than 50 per cent of its full cash value, or less than its full cash value.

### XX.

Defendants deny that the agricultural lands of the State of Idaho, and particular large amounts or any amounts of said lands upon which the State of Idaho has loaned money, situated throughout the State or in the County of Kootenai, or in the other counties where the property of the plaintiff is situated, and subject to taxation have been systematically or knowingly or generally or habitually assessed at far less than 50 per cent of their cash value, and denies that such alleged facts were

known to the said State Board of Equalization, or were disregarded by that Board at its said 1918 meeting in the equalization of the property of the state, or in the assessment of the property of the plaintiff.

Deny that the said agricultural lands or particularly the lands upon which loans have been made by the State of Idaho, or any lands were assessed at far less than 50 per cent of their full cash value for the year 1918 intentionally or knowingly, or habitually or generally by the said local assessors or any of them, or that said assessments were permitted to stand in 1918, or have been permitted to stand year after year by the said State Board of Equalization of the State of Idaho knowingly, or intentionally, or habitually, or generally or otherwise or at all, and deny that such lands or any lands were assessed at far less than their full cash value for the year 1918, or less than their full cash value.

## XXI.

Defendants deny that the Board of County Commissioners of the County of Kootenai, meeting as a County Board of Equalization did not in any case raise any assessments for said year made by the assessor of said County of Kootenai, or that the only changes made by said Board in the assessment rolls for said year as returned by the assessor were in cases where petitions were made for a reduction by taxpayers or that for the said nine reductions no change was made in the assessment roll for said



year by the said County Commissioner acting as a Board of Equalization.

Deny that the said County Board of Equalization intentionally or systematically or generally permitted the assessment of the property of individuals and of corporations or of anyone else within said County and within their sphere of duty to stand or remain at not to exceed 50 per cent of the full cash value of said property or that except as to the reductions alleged in the amended bill of complaint that said Board did not change the said assessment roll as made up by the assessor or that the said Board did not in any instance raise the said assessed valuation of any property made by the said county assessor in the said county.

Deny that the County Board of Equalization in Kootenai County or the County Boards of Equalization in the other counties of the state have habitually or intentionally or systematically or generally throughout the State of Idaho, or did so intentionally or systematically or generally throughout the State in the year 1918 equalize for assessment purposes the property within their sphere of duty at not to exceed 50 per cent of the full cash value thereof. Deny that the said County Board of Equalization has during many years last past, or any years last past, or that it is a matter of general notoriety that it did in the year 1918 intentionally or systematically or generally permitted the

said assessment of the assessors referred to in the amended bill of complaint to stand.

## XXII.

Defendants deny that in addition thereto all of the other property in the State of Idaho or any thereof subject to assessment, and within the sphere of duty of the local assessors to assess was assessed as alleged in the amended bill of complaint at not to exceed 50% of its full cash value, or that the said State Board of Equalization intentionally, generally or systematically permitted the said assessments to stand at not to exceed 50% of the value thereof, or that the said Board did assess the property of the plaintiff at more than its full cash value, or at its full cash value, or that by its said actions complained of, or any actions of the said State Board of Equalization did deny to the plaintiff the benefit of equalization to its great and irreparable damage, or any damage, or that by virtue of the said methods of assessment of the property of individuals and corporations within the sphere of the duty of the local assessors, and the equalization thereof by the State Board of Equalization, and the assessment of the property of the plaintiff as alleged in the amended bill of complaint, or otherwise, or by virtue of any method of assessment, or anything else the plaintiff has been deprived of its property without due process of law, or denied the equal protection of the law in violation of the Fourteenth Amendment of the



Constitution of the United States, or in violation of the Constitution of the State of Idaho, or in disregard of the laws of said State.

### XXIII.

Defendants admit the allegations contained in paragraph XXIX of the amended bill of complaint.

### XXIV.

Defendants admit the allegations contained in paragraph XXX of the amended bill of complaint, except the allegation that the method of assessment and distribution described therein is illegal and defendants deny that such method is illegal, or that the same result in taxing the plaintiff very much more, or any more, that it should be taxed or much more or any more for road or school or other purposes than the value of its property in the county should be required to bear.

### XXV.

Defendants admit the allegation contained in paragraphs XXXII and XXXIII of the amended bill of complaint.

### XXVI.

Defendants deny that the plaintiff has tendered the sum legally due upon its said property to the said tax collector. Deny that the plaintiff has been at all times, or at any time or is now ready and willing, or ready or willing to pay any or all legal or just taxes levied against the said plaintiff's property, or any of them, or to pay any or all

taxes justly or legally due upon its said property or upon any thereof.

### XXVII.

Defendants deny that the said defendants wrongfully pretend that the plaintiff is indebted to the said Kootenai County for taxes to the amount of \$41,965.16, or that all of said taxes levied or demanded without warrant at law, save and except the sum of \$23,080.84, and deny that the defendants claim that the plaintiff is indebted on account of various penalties which the defendants have wrongfully attempted to attach or charge against plaintiff. In this connection defendants allege that the plaintiff is indebted to Kootenai County for taxes for the year 1918 in the amounts contained in the delinquency certificates set forth in paragraph XXXVI of the amended bill of complaint.

### XXVIII.

Defendants admit the allegations of paragraph XXXVI of the amended bill of complaint, except the allegation that the delinquency certificate therein referred to is a pretended delinquency tax certificate, and deny that such delinquency certificate is a pretended delinquency tax certificate and allege that the same is a genuine and valid delinquency certificate, issued pursuant to the laws of the State of Idaho, for the amount of taxes and penalties justly due from the plaintiff for the taxes levied and assessed upon its property in said County for the year 1918.



## XXIX.

Defendants deny that the said defendants or any of them hold out for sale to whomsoever will pay the same the said delinquency tax certificates, or that the said defendants also give out or threaten that if the property is not redeemed by the payment of said sum so demanded, together with the said penalties and additional penalties which the defendants pretend shall accrue thereon, or that they will three years from the date of the said pretended delinquency certificate through the defendant auditor or his successor in office, make to the defendant County of Kootenai, or to the holder of such delinquency certificate, a deed to the property of the plaintiff described in the certificate, pretended to convey plaintiff's property in the said County of Kootenai, or to whatever person may be the holder of such certificate.

## XXX.

Defendant denies that the said pretended taxes are or will be an apparent lien upon the title of the property of said County of Kootenai, or upon the said property against which the same are pretended to have been assessed and levied or that the said pretended delinquency certificates is or will be, an apparent lien thereon. Deny that the same constitutes a cloud upon the title of plaintiff to its property in said County of Kootenai, or that should the said defendants issue any deed thereon the same would constitute a cloud upon

the title of the plaintiff to its said property, or work great wrong or injury to the plaintiff. Deny that for such wrongs or injury plaintiff will be put to great or unnecessary, or any damage or costs for which it can receive no compensation.

Deny that the said taxes or the said delinquency certificate or any deed which might be issued by the defendants or the successors of any thereof will impair or deteriorate the market value of the property of the plaintiff, or will interfere with the credit of the plaintiff.

In this connection defendants admit and allege that said taxes are a lien upon the title of the plaintiff to its property in Kootenai County, and that said delinquency certificate and the tax deed to be issued thereunder, if the same be not redeemed in three years from the date thereof, both will be a lien on such property.

Deny that plaintiff has no adequate or plain or speedy remedy at law, or any remedies whatever, save or except in equity. Deny that a large portion or any portion of said pretended taxes have been levied or are claimed by the defendants on account of payment of taxes levied by the State of Idaho, or that if such taxes should be paid plaintiff, such portion thereof would be by the said County paid to the State Treasury, or that plaintiff could not recover the same or any portion thereof in any action. Deny that a portion of any pretended taxes has been levied for school district or road district



or municipal purposes, or that if plaintiff should pay the same, such portion would be paid over and transferred to respective municipal corporations and districts, or that plaintiff would in order to recover such unlawful taxes so paid be compelled to bring separate suits against the said several road districts or road district or municipalities, or against Kootenai County, or that thereby plaintiff would be subjected to a multiplicity of suits.

Deny that the sale of said property or the clouding of the title thereto would or will constitute an interference with the plaintiff in the discharge of its public duties, or subject it to other actions or will subject it to great loss and damage, or any loss or damage on account of the impairment of its title or otherwise. Deny that plaintiff will be deprived of its property without due process of law, or that its property will be subjected to illegal liens or clouds.

WHEREFORE, defendants pray that the injunction prayed for by the plaintiff be denied; that the amended bill of complaint be dismissed; that the plaintiff be denied any of the relief prayed for and that the defendants recover their costs and disbursements herein expended.

BERT A. REED,  
POTTS & WERNETTE,  
*Attorneys and Solicitors  
for Defendants.*

Endorsed, Filed July 7, 1919,

W. D. McReynolds, Clerk.  
By L. M. Larson, Deputy.

At a stated term of the District Court of the United States for the District of Idaho, held at Coeur d'Alene, Idaho, on Thursday, December 18th, 1919, the following proceedings, among others, were had, to-wit:

Present:—

Hon. Frank S. Dietrich, Judge.

Washington Water Power Company)

vs.

)

) Civil Consol-

) idated No's.

) 732-733.

Kootenai County, et al., )

Shoshone County, et al., )

Upon stipulation of counsel, in open court, it was ordered that causes number 732 and 733 be consolidated for the purpose of trial.

(Title of Court and Cause.)

No. 732.

DECISION.

JOHN P. GRAY,

FRANK T. POST, and

W. F. McNAUGHTON,

*Attorneys for Plaintiffs,*

BERT A. REED and

POTTS & WERNETTE,

*Attorneys for Defendants.*



## DIETRICH, DISTRICT JUDGE:

By this suit the plaintiff seeks to enjoin the collection of a portion of the taxes levied against its properties in the defendant county in the year 1918. The county and its collecting officers are made parties defendant.

It is well understood, of course, that courts of equity do not interfere with the collection of taxes merely because of an excessive assessment. The overvaluation must be the result of the adoption of a fundamentally erroneous principle or of a species of fraud practiced by the assessing officers; or, as it is sometimes put, the courts will interfere only in cases where there has been an intentional or systematic discrimination. *Chicago, etc., R. R. Co. v. Babcock*, 204 U. S. 585. *Greene v. Louisville & Interurban R. Co.*, 244 U. S. 499. *Greene v. Louisville & Nashville R. Co.* 244 U. S. 522. It will be noted that in drafting its complaint the plaintiff has recognized this limitation upon the power of the courts, and has expressly alleged that the assessing officers have intentionally and systematically discriminated against it.

By the bill the plaintiff represents that it is engaged in the business of generating and distributing electric current for power and lighting purposes, and that as a part of its system it has a hydro-electric plant near Post Falls in the defendant county, together with transmission lines and certain lands and easements essential to the main-

tenance and operation of the system; also a lighting system in the City of St. Maries, and transmission lines in other counties of Idaho. As a matter of fact, it also has large connecting plants and distributing systems in the State of Washington. It further represents that within the time prescribed by law it duly prepared a list of all such property held by it in the State of Idaho upon the second Monday of January, 1918 (the date designated by the statute for the assesment of all property), and delivered the same to the State Auditor. (Sec. 89, *et seq.* Idaho Session Laws 1913; Sec. 89, Chapter 133, Compiled Laws of Idaho, 1918). That it also furnished the State Auditor with other data and information and in every respect complied with the requirements of the law. That its counsel attended the annual meeting of the State Board of Equalization in August, 1918, and brought to the attention of the Board, among other things, the findings of the Public Utilities Commission, dated June 3, 1918, in a proceeding brought by the Attorney General against the plaintiff, involving the reasonableness of the rates it was charging, in which the Commission determined the value of all of the plaintiff's operating properties in Idaho as of December 31, 1917; that there was no change in its holdings or the value thereof between December 31, 1917, and the second Monday of January, 1918. That according to such findings of the Public Utilities Commission the value



of the plaintiff's operating properties in Idaho was \$2,438,978.00, to which is to be added \$31,461.00, the value of its lighting plant at St. Maries, which was not considered by the Commission. That the cost of reproduction new of such property was not to exceed \$3,384,413.00, and that the actual value on the second Monday of January was not in excess of \$2,470,439.00.

That on the 17th day of August, 1918, the State Board of Equalization, which is the body empowered by law to determine the value of such property for assessment purposes, fixed a valuation of \$2,750,000.00, which the plaintiff contends was in excess of the full cash value. That such property is situate in six counties of the State and in numerous taxing jurisdictions in each county, such as school districts, road districts, and cities and villages.

That in fixing such valuation the Board of Equalization not only disregarded the evidence of actual value, but also erred in not assessing the property at less than its full value, in view of the known fact that other property in the State was being assessed at not over fifty per cent of its actual value. In that connection it further represents that for many years prior to 1918 the county assessors habitually, intentionally, and systematically assessed the property within their jurisdiction throughout the entire state at not to exceed fifty per cent of its actual value, and that by a common under-

standing and pre-concerted arrangement they did so assess it in 1918 in all counties, including the defendant, and that the members of the State Board of Equalization had knowledge of and were parties to this understanding prior to the meeting in August, 1918, and that such common understanding and long-continued general practice were notorious. As a result, so it is charged, the plaintiff is required to pay in Kootenai County on a valuation in excess of the actual cash value of its property, whereas most other property in the county and in the state pays upon less than fifty per cent of the actual value.

That besides such general undervaluation, the county assessors for years have failed and refused, and in 1918 they again intentionally and systematically and generally failed and refused, to assess at all large amounts of property which under the law is subject to assessment.

That county boards of equalization will grant no relief, and that the State Board of Equalization generally and systematically has failed to raise the valuation so unlawfully made.

That after the valuation of plaintiff's property was determined in August, as already stated, the secretary of the State Board in due course certified to the defendant County Auditor such action, together with a description of the plaintiff's property, and that appropriate entries were made in the county records for the purpose of collecting



taxes levied upon the basis of such valuation, and in due time the assessment roll was delivered to the County Treasurer as required by law, and that thus such taxes became and are apparent liens of record upon the plaintiff's property.

That on December 30, 1918, within the time prescribed by law, plaintiff tendered to the County Treasurer, as tax collector, \$23,080.84, the same being fifty-five per cent of the entire aggregate claimed, and it still stands ready and is able to make payment of that amount. That the collector declined to accept the tender, but demanded payment of the full sum of \$41,965.16, together with penalties.

Further allegations are made to the point that the claim is wrongfully asserted against the plaintiff's property, and that it is without adequate remedy at law.

The answer puts in issue, formally or otherwise, most of these averments, but it need not be analyzed, for the nature and scope of the real controversy will appear upon a consideration of the evidence.

A motion raising objections to our jurisdiction, to the sufficiency of the bill, and touching parties defendant, has already been disposed of adversely to the defendants.

No serious question arises upon the meaning and scope of the state laws, and it will therefore be unnecessary to set them out in full. It is sufficient to

know that equality of taxation is a fundamental principle running through both the constitution and the statutes of the state; in the language of the constitution, "Every person or corporation shall pay a tax in proportion to the value of his, her, or its property." Article VII, Sec. 2.

With certain limited exceptions, all property is subject to taxation; only a few unimportant classes are exempt. All taxable property, save mines and possibly bank stock, is to be assessed at its "full cash value". Mining improvements also are to be taken at their full cash value, but a different basis is prescribed for the assessment of the claims and their mineral content. Bank stock is assessed at its par value less the value of real estate held by the bank, and the real estate, like other property, is to be separately assessed at its actual cash value. It is reasonable to suppose that while prescribing a different method for arriving at the value of bank property, the legislature really intended no distinction in ultimate results, but assumed that the value thus reached would be the actual cash value. In contemplation of law, therefore, the plaintiff stands upon the same footing with the farmer, the stock raiser, the merchant, and the owner of city real estate, and the tax upon its property should bear the same ratio to actual value as taxes upon farm lands, livestock, merchandise, and city lots; no distinction can lawfully be made.



Briefly as to the statutory procedure: Railroads and telegraph and telephone lines are assessed by the State Board of Equalization, consisting of the Governor and other State Officers. Any such system is treated as an indivisible unit, and the value thereof is distributed upon a mileage basis to the counties and other tax districts into which the lines extend. Power and lighting plants such as are here under consideration are also assessed by the State Board, and the value thereof distributed upon a mileage basis, but the value of the generating plants and other operating property is to be apportioned only to the county in which such property is located, and is to be distributed ratably to the mileage of transmission lines within such county. All other property is assessed by the county assessors of the several counties where the same is located, but the assessments are subject to modification by the county boards of equalization. As between counties and as to classes of property such valuations are further subject to change by the State Board of Equalization. Upon the basis of the valuation thus finally arrived at, levies are made in the counties and other tax districts by the duly constituted officers thereof, and after appropriate entries are made of both valuations and levies the assessment books or rolls are delivered to the several county treasurers, whose duty it is to make collections accordingly.

Manifestly the taxpayer is chiefly concerned with the inquiry whether the amount of the tax he is called upon to pay is in due proportion to the value of his property. It is really a matter of indifference to him whether his property has been valued by the local assessor or the State Board, or whether the valuation is low and the rate high or the valuation high and the rate low, provided always that the ratio between the value of property and the tax charged upon it is everywhere the same. The prime consideration to which all else is subordinate and incident is the constitutional guaranty that no one shall be required to pay in excess of his just proportion according to the value of his property. The inequality denounced by the constitution may be accomplished in either one of two ways. The complaining taxpayer's property may be properly assessed at its actual cash value and all other property upon a lower standard, or all other property may be assessed at its actual cash value and that of the complaining taxpayer upon a higher standard; the result is the same, and in either alternative the constitutional principle is violated. The gist of the plaintiff's complaint is the violation of this constitutional principle of equality. It charges not only that its property was overvalued, but that all other property was undervalued.

Upon the first proposition it is thought that the evidence is insufficient to sustain its position. Just what view the State Board entertained of the ac-



tual value of its property is left to inference if not to conjecture. The record discloses no reasons for assessing it at \$2,750,000.00, and little, if any, light can be drawn from the testimony or the surrounding circumstances. If, indulging the presumption of official regularity, we incline to the view that, mindful of the statutory requirement of full cash value, the Board did its duty and accordingly found such value to be \$2,750,000.00, we are met by the neutralizing consideration that if the Board knew that other property in the State was being taxed at only fifty per cent of its actual value, it was its duty so to assess plaintiff's property as to give effect to the constitutional guaranty of equality. *Greene v. Railroad*, 244 U. S. 499. Presumptions of official regularity are therefore of little weight.

The findings of the Public Utilities Commission to which references have already been made are in evidence. By these the defendants are willing to be bound, and they insist that under the circumstances these findings are also binding upon the plaintiff. It is pointed out that plaintiff brought the findings to the attention of the Board of Equalization while it had the assessment under consideration, and thus impliedly requested it to accept the conclusions embodied therein. While, therefore, we are without direct evidence of the mental operation of the Board, we have a case where at the time when it was about to take action one of the parties represented that it should follow the determination

of the Commission, and where the other party insists that such determination is correct, and hence impliedly concedes that the Board of Equalization should have accepted and did accept it. In view of these conditions and the further fact that the findings referred to were made by a body invested with the necessary jurisdiction, after an extended hearing in a proceeding the parties to which were the State, through its attorney general, and the defendant, we may reasonably conclude not only that such findings are correct, but that the Board of Equalization, which appears to have made no independent investigation, accepted them as the basis of the assessment. Accordingly it is held that upon the question of the actual value of plaintiff's property in Idaho the Board of Equalization adopted the finding of the Commission.

At the trial the views of counsel were greatly at variance as to just what this finding was. It is to be borne in mind that in its inquiry the Commission was primarily concerned with establishing a valuation not for taxation but for rate-making purposes. Recognizing the fact that the plaintiff's properties in Idaho and Washington were physically connected and inter-dependent, all constituting an indivisible unit, the Commissions of the two states cooperated in the hearing referred to, and, having first determined the value of the entire system, apportioned such value to the two jurisdictions. Of course the properties to be considered in establish-



ing rates for electrical service in Idaho are not necessarily identical with those which are subject to taxation in the State. The value of a hydro-electric plant just across the line in Washington, the entire output of which is transmitted for use in Idaho, would be an important factor in fixing reasonable rates for Idaho service, but such plant would be taxable not in Idaho but in Washington. So the ultimate finding of the Commission "that the present value of the used and useful property of the Washington Water Power Company on the 31st day of December, 1917, used in delivering electrical energy to the citizens of the State of Idaho is the sum of \$3,800,000.00" is irresponsive to the present inquiry. But in reaching this conclusion the Commission made other findings which are directly in point. It found that on December 31, 1917, the actual value of all the property of the plaintiff, "both tangible and intangible, used and useful, in the business of furnishing electrical energy," in both states, was \$20,500,000.00, and of this aggregate amount it finds, in table VII, the value of the property located in Idaho to be \$3,587,500.00. Undoubtedly these figures are to be taken as the Commission's findings of the value of the plaintiff's interests in this State. There is no special significance in the coincidence that there is a close correspondence between total actual cost as exhibited in an earlier table and the finding of present value. Allowance must be made for de-

preciation, it is true, but on the other hand, for appreciation also, where the facts warrant. The findings of the Commission are neither equivocal nor inconsistent. It is made clear that the ultimate conclusion of present worth is based exclusively upon no one of the several methods more or less commonly employed for reaching the value of such properties, and further, that the theory of reproduction cost insofar as it was used was not applied without making allowance for depreciation. But other compensating considerations were recognized. For example, water rights, upon which the Commission states it did not deem it necessary to place any specific separate value, but which were taken into consideration in arriving at the final value of the property in Idaho. So with "going concern value."

Upon the whole, it is thought the decision is so clear that the Board of Equalization must have understood, and did understand, that the value of that part of the plaintiff's property located in Idaho, and hence subject to taxation here, was found by the Commission to be \$3,587,500.00. Admittedly the consideration of the Commission did not extend to the St. Maries lighting system, the value of which the Board may have fairly estimated to be approximately \$33,000.00. Adding this to the \$3,587,500.00, we have a total of \$3,620,500.00 as the actual value of the plaintiff's taxable property in the State. It is thought that the Board of Equal-



ization so found the value to be, but made an assessment for only \$2,750,000.00. Accordingly it is held that the assessment complained of was, and by the State Board of Equalization was intended to be, upon a basis of seventy-five per cent of the actual cash value.

Turning now to the other branch of the inquiry. The evidence leaves no room for doubt that the plaintiff is right in its contention that most of the other property in the State was assessed at not to exceed fifty per cent of its actual value. It would of course be impracticable for a complaining taxpayer to produce direct evidence of the value of each specific item of taxable property in the State. The task would be endless and the expense prohibitive. Nor is that necessary. Deductions may safely and confidently be drawn from a reasonable number of typical and representative cases all pointing to the same end.

Briefly as to the proofs the plaintiff has adduced:—

Under the law state funds may be loaned on farm mortgages, but not in amounts exceeding one-third of the market value of the land exclusive of buildings thereon. Upon a search of the records of fifteen counties in different sections of the state plaintiff found recorded 151 loans of this character aggregating \$336,900.00. The aggregate appraised value of the mortgaged lands was \$860,193.00, but the assessed value of all these lands,

with improvements, including buildings, of course, was only \$324,892.00. It will be observed that while the loans are supposed to be for not in excess of one-third of the market value, they are slightly in excess of the total assessment, and that the assessment is scarcely forty per cent of the appraised value.

In Benewah County the plaintiff found 27 federal farm loans, in Bonner 143, and in Kootenai 213, a total of 383, aggregating \$622,605.00, upon lands the aggregate assessed valuation of which was only \$476,136.00. Upon the assumption of a fifty per cent loan basis the assessments are only about forty per cent of the actual value.

In six counties in different sections of the state 1591 private mortgages were found of record, aggregating \$5,054,445.00, upon lands assessed for the aggregate sum of \$3,232,069.00. Of these 380 were in Kootenai County, aggregating a total of \$540,761.00, on lands assessed at \$488,680.00. It is of course well known that generally mortgages are not placed for more than half the value of the mortgaged property.

In eight representative counties 1360 deeds were recorded the considerations named in which aggregated \$7,685,791.00, for lands which were assessed for the aggregate amount of \$2,763,364.00, or about 36 per cent of the sale price. Of these transfers 306 were in Kootenai County, and the assessment there was 41 per cent of the sale price.



It should be added that all of these mortgages and deeds were taken during a period necessarily reflecting a valuation as of date not far distant from the second Monday of January, 1918.

City lots and improvements thereon are not so susceptible to classification, and generalizations may not so safely be made of their value. But to say the least no one at all acquainted with the political history of the state would seriously contend that such property receives preferential treatment at the hands of assessing officers. Such evidence as the record contains upon the subject tends to show that if any distinction was made in 1918 it was not to the advantage of city property. In the defendant county the assessor for 1918 testified in effect that he aimed to assess all property in the county at fifty per cent, and that no discrimination between different classes of property was knowingly made. In rebuttal the defendant called one of his deputies, who had assessed a portion of Coeur d'Alene City, by far the largest City in the County. He stated that he aimed to assess at the full value, but upon being asked in conclusion whether in his best judgment he assessed the property at its "reasonable cash value," he replied, "Well, I did to the best of my judgment. I did the best I could, and I think—I didn't have any complaints." He further stated that the valuation of the lots was worked out in the office, and that he and his associates took as the starting point the intersection of

two certain streets in the business center, and all valuations were graduated downward from that point. In rebuttal the plaintiff produced as a witness a real estate agent who had been engaged in that business in the city for twelve years, and he estimated that the four corners at this intersection were actually of the value of \$190,000.00, that is, both lots and improvements. There was no contradiction of this testimony, but if we make a liberal allowance for the natural optimism of one engaged in the real estate business when called to testify as an expert upon valuation, it is rather difficult to adopt the view that property so located at what is admittedly the business center of a city, all occupied by business buildings, and so valued at \$190,000.00 was worth only \$78,500.00, which is the aggregate amount for which it was assessed; and admittedly the assessment upon these corners set the standard for all other property in the city.

When we turn to livestock assessments the record tells the same story. For sheep, cattle and hogs there is always an open market, and the actual cash value at any time may with confidence be closely estimated by reference to the current market reports.

Lumbering is an important industry in the defendant county, and while sawlogs constitute a comparatively small factor, their assessment is significant, because they are at all times marketable, and



hence their value, like that of livestock, is easily ascertained.

Much light is thrown upon the attitude of the assessing officers and their purpose and intent by reference to the proceedings taken at a meeting held by them at Boise in the latter part of December, 1917, in which the assessments to be made for the year 1918 were discussed and in a general way agreed upon. This meeting was attended by 37 of the 41 assessors, and also by some of the members of the State Board of Equalization, and was addressed by the chief executive of the State. A record was made of the proceedings of this meeting and the minutes were printed and distributed. The silence of the record is significance. At no time was there a suggestion that the law should be adhered to and property assessed at its actual cash value. It was formerly agreed that hogs should be assessed at six cents per pound, when it must have been known to all that at the very time they were worth more than twelve cents upon the open market. Common sheep it was agreed should be assessed at \$8.00 per head, and graded sheep at \$12.00, but the evidence shows beyond a possibility of a doubt that that was only approximately fifty per cent of their current market value. It was further agreed that cattle and horses be assessed the same as in 1917, and upon referring to the minutes of a similar meeting for that year we find that common cattle were assessed at \$30.00 per head and

milch cows at \$40.00; and as to horses the record is not very clear, but apparently all except pure-bred stock were valued at \$75.00 and less. The evidence shows conclusively that the assessment thus placed upon cattle was upon about the same basis as that of hogs and sheep, and while it is difficult to estimate horses by classes there is no reason to doubt that they were assessed proportionately to other livestock. It was further voted to assess merchandise, furniture and fixtures, machines, tractors, threshers, libraries, household goods, automobiles and stock, and lumber, "upon the same basis." In short it must have been known, and in fact it was clearly understood by all, that the specific values agreed upon for livestock were far below actual values, and it was agreed that all other property for which no definite figures were named should be assessed "upon the same basis" or proportionately. The witness Wonacott, at that time assessor in the defendant county, testified as follows, among other things:—

"Q. State what percentage, or upon what basis the property was assessed that year. A. Well, I think that fifty per cent—I tried to arrive at a fifty per cent basis on all property and assess it at that rate.

"Q. Will you state to His Honor the reasons therefor, and pursuant to what, if any, instructions or agreements, you made such assessment or caused it to be made. A. Well, prior to that time



there had been a great deal of criticism about the valuations placed on the property in Kootenai County by me, and I was considered a high valuation assessor, and I tried as near as I could to conform to the arrangements made at this meeting in 1917, and I made up my mind, from the figures that was placed on the livestock and other property that was considered at this meeting, that a fifty per cent basis was what the entire board and also the assessors were attempting to put through.

“Q. What assessors? A. All the assessors that was at this meeting.

“Q. Did you know yourself, or did you have occasion to make inquiry and ascertain, the market value of hogs in 1918, at the assessment time? A. Yes, sir.

“Q. And what was the value of hogs per pound at that time? A. It was something over \$15.00 a hundred, live weight.

“Q. And it is upon those resolutions and those facts that you issued those instructions and made that assessment, Mr. Wonacott? A. Yes, sir.”

This testimony is substantially corroborated by that of the then assessor of Shoshone County, as to everything except mining property and other property closely connected therewith; also by the witness Stewart, deputy assessor in Twin Falls County, and Hammond, who for several years was assessor of Fremont County and in 1918 was a member of the board of equalization of that county. Their

testimony is all to the effect that the aim was to assess property at about one-half of its actual value. By the record as a whole I am impelled to the conclusion that with the knowledge and acquiescence of some, if not all, of the members of the State Board of Equalization, the understanding was reached by the assessors at the Boise meeting that the assessments should be on a fifty per cent basis, and that generally that standard in fact was recognized in making the assessments. Wide departures there doubtless were in isolated cases, and both higher and lower valuations can be found, but such was the recognized rule. The record tends to show that in many instances, and in some counties generally, agricultural lands were assessed at a figure substantially below fifty per cent. If we assume that in many instances and in some localities quite generally certain classes of city property were assessed as high as 75 per cent, the fact still remains that generally the assessing officers recognize a standard of fifty per cent, and that with knowledge of that standard the State Board intentionally assessed the plaintiff's property on a basis of seventy-five per cent. The fact that officers either wilfully or inadvertently made exceptions to the rule they had improperly agreed upon, and that consequently some individuals in the classes to which such rule relates are the victims of inequality, does not bar this plaintiff from relief. If we consider only the assessments in the defendant county



(and those in other parts of the state are thought to be of only incidental importance) there is little difficulty. As already indicated, the assessor for the defendant county expressly testified that he adopted a fifty per cent basis, and gave his reasons for such a course. I cannot reject his testimony as being unworthy of credence merely because it is in direct conflict with the oath which under the law he was required to attach to his return. The circumstances are strongly corroborative, and if respect be had for his considerations of self-interest insofar as they are disclosed or may reasonably be surmised, it is highly improbable that he would give such testimony if it were untrue.

The final inquiry relates to the concrete relief that may properly be afforded. The considerations are so complex that we can hope to do not exact but only substantial justice. The total assessed value in the defendant county for the year 1918 was \$18,396,436.00. Of this total \$11,595,837.00 was assessed by the local assessor, and the balance of \$6,800,599.00 consists of valuations placed by the State Board of Equalization upon public utilities, including the property of the plaintiff. The evidence is not sufficient to warrant a finding that the State Board valued any of the utilities at fifty per cent, and the presumption will be indulged that its assessments were as to each other upon a basis of equality, and therefore that it put railroads, telegraph and telephone lines upon the same footing

with plaintiff's property. It further appears that bank stock was assessed in excess of fifty per cent of its actual cash value, and while in view of the low valuations placed upon bank real estate we cannot with confidence find upon just what basis bank property as a whole was actually assessed, substantial justice will be done by withdrawing it from the class of property locally assessed and including it with public utilities. The total assessment on bank stock was \$129,500.00. Making the necessary computation, we find that, including plaintiff's property, \$6,930,099.00 was on a seventy-five per cent basis, and \$11,466.337.00 upon a fifty per cent basis. As against the other property in the first class plainly the plaintiff's property is entitled to no relief, but as against the second class equality of treatment requires a thirty-three and one-third per cent reduction. The ratio of the two classes is approximately seven to twelve, or, in other words, plaintiff is entitled to a reduction of thirty-three and one-third per cent upon twelve-nineteenths of its assessment, or a total reduction of \$8,835.00. It has tendered and paid \$23,080.84. Hence there is still due the defendant county \$10,049.32, with penalties and interest thereon. Upon the payment of this amount the residue will be cancelled and the injunctive relief prayed for granted.

Endorsed, Filed Feb. 28, 1920,

W. D. McReynolds, Clerk.



(Title of Court and Cause.)  
No. 733.

MEMORANDUM DECISION

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Feb. 28, 1920.

John P. Gray, Frank T. Post and

W. F. McNaughton,

*Attorneys for Plaintiff.*

H. J. Hull and James A. Wayne,

*Attorneys for Defendants.*

DIETRICK, DISTRICT JUDGE:

In most of its salient features this case involves the identical issues in No. 732, Washington Water Power Company v. Kootenai County, both cases having been submitted together upon substantially the same record. Only distinctive features therefore are discussed. In the present case the plaintiff's tax is \$7,667.08 as against a tax of \$41,965.16 in the other case, whereas the total valuation in Shoshone County is \$31,828,649.00 as against a total valuation of only \$18,396,436.00 in Kootenai. Of the \$31,828,640.00, \$12,916,645.00 is on account of new profits of mines, which admittedly were assessed and taxed strictly in accordance with the statute; \$154,645.00 on account of mineral land acreage, which also is the valuation required by the statute; \$3,876,170.00 upon mine improvements, which, according to the testimony, were assessed at least their actual cash value; and \$374,103.00 upon bank stock, which, it is admitted, was assessed in compliance with the statutory requirement.

\$6,336,243.00 represents the assessments made by the State Board of Equalization upon public utilities, including the plaintiff's property. Therefore only \$8,150,834.00 represents local assessments, which are susceptible to criticism as being below the statutory standard of full cash value. Much of the property represented by this item was doubtless assessed for approximately fifty per cent of its value; but some of it—the record fails to disclose the amount—upon a higher basis, probably approaching seventy or seventy-five per cent.

Hence it is manifest that if, as we have expressly found in the other case, the plaintiff's property was assessed at seventy-five per cent of its actual value, the taxes demanded of it are not in excess of its fair share of the entire burden, for, as we have seen, the larger part of the assessment is strictly in accordance with or in excess of the statutory standard, while that of the plaintiff is twenty-five per cent below such standard and upon the same footing with the assessment of other public utilities. Without undertaking accurately to determine just what its proportion of the whole tax would be if all property were assessed strictly in accordance with the statute, obviously the amount would not be less than the demand of which it complains. It may be true that the method provided for the assessment of mines is inequitable, but the plaintiff does not question the validity of the statute prescribing



it, and it must therefore be accepted as controlling. Accordingly the complaint will be dismissed.

Endcrsed, Filed Feb. 28, 1920,

W. D. McReynolds, Clerk.

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(Title of Court and Cause.)

No. 732.

DECREE.

This cause came on to be heard at a previous stated term and was argued by counsel, and thereupon and upon consideration thereof,

IT IS ORDERED, ADJUDGED AND DECREED that inclusive of penalties and interest to the date hereof there is due from the plaintiff to the defendant county on account of taxes in said county for the year 1918 upon the plaintiff's property situated in Kootenai County, Idaho, and described in the complaint, a balance of \$12,431.20 (\$23,080.84 having heretofore been paid) of said sum of \$12,431.20, \$10,049.32 is the balance of taxes due and \$2381.88 penalty and interest; that the plaintiff shall pay and the defendant county shall receive and accept said balance with interest thereon from the date hereof at the rate of 7% per annum in full payment and satisfaction for said taxes and the said taxes shall thereupon be satisfied of record and the defendants and each of them and their successors be perpetually enjoined from selling the property of the plaintiff described in the bill of complaint for and on account of said taxes or in attempting in any manner to collect any further

sum of account of said taxes for the year 1918, and the certificate of sale for taxes of said year 1918, issued on January 27, 1919, be cancelled.

Each party shall pay its own costs herein.

Dated this 28th day of May, 1920.

FRANK S. DIETRICH,

*Judge.*

Endorsed, Filed May 28, 1920,

W. D. McREYNOLDS, Clerk.

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(Title of Court and Cause.)

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#### STATEMENT OF THE EVIDENCE.

The above entitled actions came regularly on for trial before Hon. Frank S. Dietrich, Judge of said Court, on the 18th day of December, 1919, at Coeur d'Alene, Idaho. Pursuant to a stipulation between the respective parties and the order of said Court, said actions were consolidated for trial, John P. Gray, F. T. Post and W. F. McNaughton appearing for the plaintiff, Messrs. Potts & Wernette and Bert A. Reed appearing for the defendants in said action wherein Kootenai County et al. are defendants, and Messrs. Jas. A. Wayne and H. J. Hull appearing for the defendants in said action wherein Shoshone County et al, are defendants. Thereupon the following proceedings were had and done and the following evidence and none other was introduced:

MR. POTTS: May it be stipulated that excep-



tions will be allowed to all adverse rulings during the progress of the trial?

THE COURT: Yes.

W. H. HERRICK, sworn on behalf of plaintiff testified:

ON DIRECT EXAMINATION.

My name is W. H. Herrick; I reside at Wallace, Idaho; I am assessor of Shoshone County and have been since 1913, and was performing the duties of that office in the year 1918. I attended two meetings of the Assessors of Idaho at Boise, one in December and one in the fore part of 1917. Plaintiff's Exhibits 1 and 2 are printed copies of the minutes of these two meetings and represent in substance the proceedings of the assessors at those meetings. It is a pretty hard question to answer Mr. Gray upon what percentage of the full cash value the property in Shoshone County was assessed in 1918. Shoshone County is a very peculiar county, different from any other county in the State of Idaho, on account of our mine taxation. I should have to say, leaving out of consideration mining taxation, that it was assessed on the full cash value as established by the State Board at Boise. I mean that everything would come within the same valuation basis as mine taxation. We put the full cash value, as established by the State. I wouldn't care to say what percentage it was. In a certain way it would be probably around 50% and in a certain other way it would be around 100%.

Q. I asked you, outside of mining property and mining improvements, what percentage of value did you take?

A. Well, it would run from fifty per cent. to over one hundred per cent.

Q. Didn't you state to me, (Mr. Gray) Mr. Herick, just a day or two ago here, that your assessment that year was on the basis of fifty per cent of the full cash value?

A. I did say that, Mr. Gray, but I would like to explain that. In Shoshone County the mines are taxed on a net profit basis for the reason that the life of a mine is uncertain.

THE COURT: That is the law, you mean?

WITNESS: Yes, that is the law.

(Continuing) At least we consider it that way, and for that reason we have to base other property surrounding the mines in the same class. I assessed property in some of the camps that played out, and it afterwards turned out that they were away over a hundred per cent. In assessing agricultural lands and business property, etc., I should have to admit that it was my effort to assess at near fifty per cent.

#### ON CROSS-EXAMINATION:

The only deputies I had in a great many years are just in a few isolated cases, where I couldn't get there. I have done most all the work myself. The total valuation of Shoshone County in the year 1913 was about thirty-two and three-quarter mil-



lion. I haven't the figures as to how much was the valuation upon public utilities assessed by the state board of equalization. I made out some figures for you, Mr. Wayne, if you have them. I made them out myself. The statement you hand me is the one I made for you, copied from the abstract of the rules in Wallace.

It was admitted that Mr. Herrick as assessor had nothing to do with the assessment of operating property of public utilities.

The net profits of mines are assessed by myself upon statements given by the operating mining companies. The mining improvements are assessed by myself, at a percentage the mining companies claim to be over one hundred per cent. It is all the value that I can get on them. I consider it more than they would sell for. It has been so for the year 1918 and all years. The mineral lands, that is fixed by statute. Bank stock is assessed at one hundred per cent. of its surplus and par value, in 1918. From the statement that I made, Defendant's Exhibit 1 all the remaining property that I have not already mentioned had an assessed valuation in 1918 of \$8,150,834.00. I assessed the merchandise the same as all property that I assessed, some would be on a full invoice and some would be on less invoice, according to the condition of the business and the character of the merchandise.

Q. But it was your attempt to assess at full cash value?

A. Not always, no.

Q. How did you differ? What difference did you make on different stocks?

A. Where it was old merchandise, merchandise that wasn't moving, a business that was in poor condition, it would vary from a live business and a live stock.

Q. That is, you didn't accept the invoice price as full cash value?

A. No.

Q. What would you say as to whether or not you assessed these stocks of merchandise at what you considered their full cash value at the time irrespective of the invoice?

A. I did.

#### ON RE-DIRECT EXAMINATION:

I assessed the mining improvements at over one hundred per cent. because I considered the state law assessing the underground value of mines, allowed the mines too much easement on taxation. By fixing the full cash value according to the state board of equalization I meant that I didn't consider that the state board of equalization interpreted the law, full cash value, at one hundred per cent. I thought they interpreted that anywhere from fifty to seventy-five per cent.

The minutes of the meetings of the assessors offered in evidence, being Plaintiff's Exhibits 1 and 2.

In 1918 bank stock was assessed according to



par value and the surplus and undivided profits added.

#### ON RE-CROSS EXAMINATION:

These minutes which I have identified, one purports to have been held in January, 1917, and one in December, 1917, I attended all meetings for the last six years, there was no meeting of the assessors in 1918. That was December, 1917, to govern the work of 1918. The one of December, 1917, took the place of a 1918 meeting. I was present at the meeting. I wouldn't care to say whether I might have been absent from a session of the meeting, Mr. Potts. The meeting covered three days. I think there was one or two evening sessions, if I am not mistaken. I don't recall whether I was present at each session, whether I missed any or not. I have read what purports to be the minutes of each of these sessions through several times the last couple of years; I have not recently read it. I wouldn't care to say that it is word for word a correct report of what transpired at those meetings. The minutes were read over at each meeting for the previous meeting, approved and printed as approved. I might have been present and I might not, I couldn't say. I wouldn't testify that I didn't miss a meeting. The meetings of the assessors are held annually for the sake of assisting the assessors to do their work and get together on the same basis, classifications and so forth, to assess different classes of property upon certain bases that are

agreed upon at that meeting. These minutes are printed and copies sent to the various assessors. We sometimes refer to them during the time we are assessing the property. I read them through and to a certain extent I had in mind the resolutions and actions of the assessors during the period I was assessing.

THE COURT: Who causes these documents to be printed?

A. The Governor calls a meeting of the assessors, and the assessors have a secretary and chairman, and the minutes of the meeting are printed.

THE COURT: That is by some understanding among the assessors?

A. Sometimes the assessors pay for it. Generally the printing is a compliment to those who have it printed.

THE COURT: And by a common understanding these printed copies, that is, one at least, is sent to each assessor?

A. Yes.

Q. And you say you have read these through?

A. Oh yes.

THE COURT: And they are in accord with your knowledge and understanding as to what occurred?

A. Unless typographical errors—

THE COURT: Well, in substance they are the same?



A. In substance the same, yes.

THE COURT: And as assessor you have assumed the correctness of them and acted upon that assumption?

A. Oh yes. You are not absolutely bound by anything in that, you know.

THE COURT: No, but I mean you have assumed the correctness of them?

A. Yes.

Plaintiff's Exhibits 1 and 2 received in evidence.

THE COURT: I want to ask a question. I understood you to say finally, in answer to a question put to you by Mr. Gray, in substance, that you must concede that you told him that as to property other than mining property you put a valuation upon it of approximately fifty per cent?

A. Some of it, yes; a great deal of it.

Q. Well, some classes of property as distinct from other classes?

A. Well, it will vary in localities, judge. We may have a town with a mine in it, that I know is about on its last legs, about to play out.

Q. But take farm lands and business property, for instance, such as is in Wallace, a substantial town or city, what do you do there?

A. The valuation will run from fifty to seventy-five per cent of its sale value.

Q. In other words, all property that you regarded as of a permanent or stated character you undertook to assess it at from fifty to seventy-five

per cent of what you regarded as its cash value?

A. Yes, sir.

MR. GRAY: Q. And substantially all of it at fifty per cent?

A. No; I assessed more stuff at over fifty per cent than I did under it, Mr. Gray.

ON RE-CROSS EXAMINATION:

Q. Mr. Herrick, in saying that you assessed it at from fifty to seventy-five per cent of its value, you include in that statement only this some eight million dollars of valuation?

A. Yes.

Q. The rest was either assessed under some state statute, by the State Board of Equalization, or at the full one hundred per cent?

A. Yes, or more.

I spoke of some of these towns that were about worked out, such as Wardner and Murray and parts of Mullan are in the same condition. We often find that we have assessed property at over one hundred per cent. In the time between the assessing and the tax paying the property will have dropped from a fair value to almost nothing, and that property is included in this eight million, and the stock of merchandise. Part of the merchandise is assessed at the full one hundred per cent of its invoice.

Q. Have you any way, Mr. Herrick, of segregating from this eight million dollars of valuation what was assessed for one hundred per cent and what



was not?

A. Oh no; no, I haven't. That would take a very fine segregation, to get that, and would take a great deal of work. I simply made that list from our county abstract.

Q. In assessing this property in 1918 did you adopt any uniform basis or proportion of what you considered the cash value, as a basis for the assessment? I mean, of course, of property generally?

A. Nothing that would carry a set rule.

S. C. STEWART, sworn on behalf of plaintiff, testified:

ON DIRECT EXAMINATION:

My name is S. C. Stewart; I reside at Twin Falls, and am Deputy Assessor, a position I have held since January, 1917, and held that position during the year 1918; I have lived in Twin Falls since the fall of 1911 and am generally familiar with the property in that county and its value during these years, and assisted with the assessment in the year 1918; and during the year 1918 was in the office of the assessor. My work in general was assessing outside; I assessed the city of Twin Falls, and some of the other towns, and some of the farm lands, some of the livestock, had practically all the outlying districts to assess in our county.

In the assessment made by me for the year 1918 approximately fifty per cent of the full cash value was the ratio of assessment. That was practically

our basis, on which I assessed.

Q. Did you have any instruction from or understanding with the assessor or other deputies as to the basis of assessment?

A. Yes.

The understanding was oral; the understanding was that there was practically a fixed value to be placed upon certain stock, and we would assess other properties in about the same proportion.

Q. What was that understanding or fixed price for stock, if you remember?

A. Well, in assessing livestock, for instance, we assessed sheep at \$8.00 a head.

At that time the market value, the cash market value of good grade sheep in our section of the country was \$15.00 to \$17.00.

THE COURT: Well, was that your understanding of the value?

A. Yes, sir.

That was the basis upon which I assessed that property and other property. I also assessed cattle and hogs, and in assessing I made inquiry as to the value, the information I gathered from farmers, and so forth, in assessing, and we assessed milk cows at \$40.00, and common cattle at \$30.00. It was my understanding at that time that milk cows were selling at from \$80.00 to \$100.00, and common cattle at \$60.00 to \$70.00. I also assessed some hogs in that country on the basis of \$6.00 per hundred. At that time I couldn't say that I



was familiar with the value of hogs.

ON CROSS EXAMINATION:

George W. Wilcox was the assessor of Twin Falls County in 1918; I was appointed by him as his deputy and worked under him; I couldn't say that I received written instructions as to how I should make my assessments in that county from Mr. Wilcox the assessor. There were some certain instructions written and given to the different deputies. I don't know that they bore particularly on the basis of the valuation.

No, I have not seen anything like this, and didn't get anything like that instrument you hand me, and I did not receive written instructions in that general form from the assessor of that county to govern me in making my assessment of property during the year 1918.

Mr. Wilcox, the assessor of Twin Falls County, did not tell me before he sent me out or before I started to assess property in that county, to assess any or all classes of property at any fixed percentage of its cash value, and when I assessed the city of Twin Falls I was not instructed by Mr. Wilcox, the assessor, to assess the lots and buildings or other property in the city at any fixed percentage of what I found to be the cash value of the property, and was not instructed by the assessor to assess any property assessed by me at any fixed or certain percentage of its cash value as found by me.

Q. Mr. Stewart, when you assessed the city

property in Twin Falls how did you proceed to make the assessment?

A. Well, our lot valuations in 1918 were let stand just as they had been equalized the year before. We run practically the same values on city property as we had for the year 1917; there had been no changes whatever to speak of, with very few exceptions. These valuations were placed by the assessor and we took those from the 1917 roll. When I started out I had a plat book showing the assessment value of each piece of property for the prior year and was guided by those former values, and I made changes, lowering or raising, where in my judgment I considered it necessary. Occasionally something would be called to my attention that would convince me that it was necessary to make a change to better equalize the values. If I saw a piece of property that in my judgment I thought was out of proportion, I equalized it as near as I could, according to my own judgment. It was my attempt to equalize it with other property that I was assessing, basing it on the knowledge that I had of the value of other property.

I also had the value of the improvements on the statement or plat I took with me, and make changes in that, raising or lowering the values after looking at the property, it being my purpose, in raising or lowering the assessment to equalize it with other property, as best I could.

Q. Did you raise or lower these values in the



effort to reach any percentage of the full cash value?

A. No, I couldn't say it was to arrive at any definite per cent of the actual cash value.

I did not assess any bank stock in Twin Falls county; I know how it was assessed.

Q. How was it assessed in 1918?

A. The capital stock, surplus and undivided profits assessed at full—

MR. GRAY: Assessed under a separate statute, Your Honor.

I do not know what the value of bank stock was in Twin Falls County, with reference to the assessment as made.

I assessed stocks of merchandise in 1918, in the city of Twin Falls and other towns; I assessed them on their invoice, on a basis of practically seventy per cent of invoice, and in the majority of cases in addition to that we made allowances for dead stock or shop worn goods, which, of course, would reduce that somewhat. I followed the method of taking seventy per cent of the inventory price in arriving at my valuation of the stock; and in the majority of those stocks there would then be some deductions in case a merchant could show us where he had dead stock on hand, or shop worn goods, or some thing of that kind. We made allowances in those cases, deductions where there was some special circumstances of that kind; that reduced the value of the goods, in my judgment.

I testified in regard to the market value of livestock in 1918, during the assessing season, the spring of 1918, we having our assessing done along in June, before July 1st.

As to how I got my idea of the value of these different kinds of live stock, I happened to have some sheep which I sold that spring myself. The values of sheep, cattle, hogs and livestock generally, fluctuate, from time to time.

Q. The fact that they are worth so much in the spring of 1918, doesn't indicate that they are worth that much in January of that year, or at any other time during the year, does it? It is a fluctuating value, depending upon the market conditions?

A. To quite an extent, yes. I don't know that values were any higher at that particular time than they were at other times.

Q. Well you don't know that they were any lower either, do you?

A. Well, just at that time, in that particular line of stock, as I say, I disposed of some sheep myself.

Q. Well, I am not interested alone in sheep, but in livestock generally your knowledge, aside from these sheep that you had yourself, your knowledge as to market prices is just a general understanding, isn't it—no definite knowledge of your own?

A. Not any more than just what I gathered from the people in regard to these values as I was assessing.



Q. Did you make the statutory affidavit after the assessment was completed, that you had assessed property, among other things, at its full cash value, to the best of your judgment?

A. I made that affidavit in connection with the rolls, yes, sir.

In 1918, there were five other deputy assessors besides myself that assessed property in Twin Falls county, and the assessor also actually assessed some property in the county that year. I couldn't say what proportion of the property of Twin Falls County I personally assessed. I had the bulk of the city work, and I had quite a portion of the close-in district to Twin Falls, farm lands and I had practically all the outlying districts. No, I don't think there was any other one deputy that put in the same time I did making assessments in the field; did not put in as much time as I did; I presume I assessed one-fourth of the property of Twin Falls County that was assessed by the assessor's office.

#### ON RE-DIRECT EXAMINATION:

I was chief deputy assessor in Twin Falls County that year, and as such had occasion to check over the other assessments made by the other deputies and compared them with my assessments.

Q. Did you know of the value of other property which was assessed by the other deputy assessors?

A. Well, their livestock assessments were the same as those which I had made, generally.

As to this livestock, as a basis of that assessment, we were guided by the minutes of the meeting as the assessments agreed upon by the assessors at their meeting in 1917. They are the minutes, Exhibits 1 and 2, and copies of them were in the possession of our office and of us deputies.

As to farm lands which I assessed and the ratio of the value at which they were assessed, we as near as possible assessed on the same proportion as we assessed stock and other classes of—not to exceed fifty per cent.

#### ON RE-CROSS EXAMINATION:

The assessments upon farm lands did not include the assessment on the improvements, the assessment on improvements being separate; I assessed farm lands myself immediately adjoining Twin Falls; I assessed just a small portion of the farm lands, didn't have a very large territory, probably a township or two.

No, I wouldn't say that we did as a matter of fact in Twin Falls County assess our farm lands at much less than fifty per cent,—about twenty or twenty-five per cent and we did not assess irrigated land there, with a market price, a well known value of from two to three hundred dollars an acre at forty or fifty dollars an acre.

Q. Isn't it a fact that your assessment of certain parts of your irrigated lands there was out of all proportion to the assessment of other property in that county?



A. Well, I wouldn't say that it was out of proportion with other property. No. Some of our values there in my judgment are inflated to quite an extent.

Q. I will ask in the first instance, if during the spring of 1918 particularly, there was not a very brisk demand for livestock in Twin Falls County?

A. Well, I wouldn't say that the demand was any keener in 1918 than it had been in 1917. There was an extra good demand in both of those years.

Q. And it caused the price of stock locally to increase, is that not a fact?

A. Possibly so.

I arrived at the basis on which I assessed property in Twin Falls County, I got the idea from the fact that the assessments had practically been fixed by the assessors on other classes of property, which was practically fifty per cent. By that I mean and refer to live stock that the assessors fixed the values on, and we planned to assess other property on about the same basis.

Q. That is the reason that you proceeded to make the assessment in that way? You had no other reason for doing so?

A. Well, in order to give everyone an equitable assessment in different lines of property which we assessed, we couldn't do otherwise.

Q. Well, I want to get this clear now, if I can. Just exactly what caused you,—whether you had

to make the assessment in this way,—did you have any specific instructions from your principal, the assessor, to follow any uniform percentage in assessing the property?

A. Not any more than to try and assess all lines of property on practically the same basis.

I got this idea of not assessing real estate to exceed fifty per cent, from my conception of the percentage of the assessment of livestock, yes, sir. We tried to assess all lines of property on practically the same basis.

F. C. LYNCH, sworn on behalf of plaintiff, testified as follows:

My name is F. C. Lynch. I reside at Twin Falls, Idaho, and am Deputy Auditor and Recorder, and have held that position since July, 1918, and have lived in Twin Falls during the same period.

Q. During the year 1918 did you have any acquaintance with any farm property or other property and its value, in that county?

A. Well, through being deputy recorder, and writing the instruments up, in the reception book, I came in contact daily with the market value of property, yes sir. That is, the prices at which it was being bought and sold; and I assisted in preparing the abstract for Twin Falls County for the year 1918, for the State Board. The State Board of Equalization did not make any change in the assessment in that county in the year 1918; I have a



correct copy of that abstract here, a correct copy made by me from the original and have compared it with the original.

The document was marked Plaintiff's Exhibit 3 and offered in evidence.

MR. POTTS: This is only a part of the abstract. Do you expect to offer the other part?

MR. GRAY: Oh no; that is the entire abstract.

WITNESS: That is not an exact copy.

MR. GRAY: This is the real property assessment roll. That is what I wanted to offer it for.

WITNESS: I have not the personal property abstract.

MR. GRAY: I then offer this.

WITNESS: That is only a small item compared to this one.

MR. POTTS: Well, I would like to ask the witness one question in that regard.

Q. The amount of personal property on this real property assessment roll is a very small item compared to the amount of personal property on the personal property assessment roll, isn't it?

A. Yes, sir.

Q. And this assessment roll does not show but a very small part of the assessment on personal property in Twin Falls County?

A. On personal property, yes.

MR. POTTS: As far as the real property is concerned, I think we have no objection.

DIRECT EXAMINATION (Continued)

Q. Based upon your familiarity with the prices for which real property was being bought and sold in Twin Falls County in 1918, what was the basis, what proportion of that value was represented by that assessed value?

THE COURT: In other words, it would only be a circumstance. He isn't professing to testify to the market value of the property. It is only the value as shown by the deeds and transfers as they went through his hands.

A. I would say it run between forty and sixty per cent of the actual valuation.

MR. POTTS: I move that the answer be stricken out, as too general and indefinite.

THE COURT: Yes. You mean forty to sixty per cent of the average valuation as stated in the instruments of transfer?

A. Yes, sir.

I have, Mr. Gray, at your request, prepared a list of conveyances and mortgages recorded in Twin Falls County, in the year 1918, and have upon the same tabulation gone to the assessment rolls of that county and placed opposite each description not alone the amount of the mortgage and the consideration shown, but also the assessed valuation of that tract of land for the year 1918.

MR. GRAY: I would like to have this one large exhibit marked, and then I will refer to the pages in it by pages.

Said exhibit marked Plaintiff's Exhibit No. 4.



WITNESS: I would say that the tabulation included within the pages 118 to 140 is a copy of the transcript that I made. As to how I made that, I went through all the deeds, got hold of those, and then went back to the assessment roll and checked the same property up on the assessment roll, to arrive at the assessed valuation. On this, take one page, page 125, the first columns are the description, the second the section, and the third the township, and the fourth the range, and the fifth the mortgage made upon the property, and the sixth the assessed value of the same property, and the assessed value of the improvements in the last column.

THE COURT: That is in case of mortgages and not of sales?

A. I believe there are some sales in there too. The sales or transfers were handled in practically the same manner, outside of, instead of the mortgage it was the consideration, named in the instrument of conveyance. There is also a column showing revenue stamps and the revenue stamps upon all of those conveyances were put on. They do not appear opposite each description, some of them haven't revenue stamps—the law didn't take effect until the latter part of 1917. No, I can't say that I did compile in these mortgages and in these transfers all of the transfers and mortgages that I found upon those books; I just went through them as they came for four or five deed books and mort-

gages for the year 1918, and each one that I found in there was put upon my transfer. I don't think that included all of the deed books and mortgage books for the year but so far as it did include mortgage books and deed books I put them all in; they were not picked out, I just went from page to page, and I would say that this is a copy of the one which I made.

MR. GRAY: I desire to offer those pages in evidence.

MR. POTTS: I wish to interrogate the witness in regard to the preparation of this tabulation:

Q. What period of time did you cover in preparing this tabulation?

A. Well, there was no certain period of time covered. Those instruments were filed during the year 1918, and recorded. I went back towards the first of the year and picked out three or four mortgage books and three or four deed books and went through them as they came. Yes, I think I commenced my tabulating in January, 1918. I referred in my direct examination to some of the instruments that didn't bear revenue stamps because the revenue law hadn't gone into effect, being those that were filed in the year 1918 that possibly were dated previous to that; instruments which were dated in 1917, but filed in 1918.

In selecting these books, referring to the transfers, the conveyances,—not mortgages, but deeds, from which I made my tabulation, I just ran down,



not at random, but I would run along consecutively; they were all numbered; would take a deed book in which the deeds were recorded; I did not take all of the deed books for the year 1918; I don't remember exactly, there were six or eight deed books I had in which deeds were recorded during the year 1918 and I went through nearly all of those books in getting these transfers. No, I guess I didn't take all the conveyances in nearly all of them. Probably,— I took those that were effected in the year 1918; I mean that they were sold during the year 1918, transferred. Yes, I have a number there without revenue stamps that I took and those didn't indicate sales in the year 1918.

Q. Well, what was your method of determining the others, what others you should take?

A. Well, I had no exact method. I just went through the books and took off the considerations here and there. I didn't pick out any special ones that were valued more than the others, or anything like that, but I picked them out here and there, and took some of them consecutively, not all of them.

Q. The greater part of them you didn't take consecutively?

A. No, sir.

In reference to the tabulation regarding mortgages, I took them in the same way. I did not do all this work myself, I had my wife for several nights to assist me, and another girl; I had the tabulation of the deeds at that time, when I got

her to help me, that is, the consideration, and the mortgages, and I would take the assessment roll and call off to her the assessed valuation and the value of improvements, and she would put them down opposite the consideration. This was on a preliminary tabulation, before it was typewritten. I did not check that back. I couldn't say as to who took the amount of revenue stamps on each conveyance, the deeds, and put it on the list; I don't know whether I or one of my assistants did, and I did not myself check the revenue stamps back. I prepared this tabulation, last July or August some time, at the request of the Washington Water Power Company, doing it individually, after working hours; I was compensated by the Washington Water Power Company for doing it and it was not a part of my official duties in any way. I can not tell what proportion of the deeds which were filed for record and recorded in Twin Falls County during the year 1918 were taken by me and included in this tabulation of deeds, and I can not tell what proportion of the mortgages were taken and included.

At this time counsel for the defendants objected to the reception in evidence of pages 118 to 140 of Plaintiff's Exhibit 4.

THE COURT: I think, perhaps, gentlemen, the only course to pursue at the present time would be for me to receive this offer subject to the objections. I may say to you, however, that I enter-



tain very grave doubt as to its competency and very much more doubt as to the weight it should have, even if received, under the testimony of the witness as to the manner in which it is made up. \* \* \* \* \*

I shall let it go in under the objection, and determine later whether or not it will be considered at all.

WITNESS, Mr. Lynch, withdrawn temporarily.

E. S. CRANE, sworn on behalf of plaintiff, testified as follows:

My name is E. S. Crane; I reside at Coeur d'Alene; my business is right of way agent for the Washington Water Power Co. I have been in the employ of the Washington Water Power Company about fourteen years. I did have something to do with making up the list of lands which has been shown in pages 118 to 140, inclusive, in Exhibit 4, the Twin Falls County lands. When I went to Twin Falls I employed Mr. Lynch, who was deputy auditor at that time, to assist us, expecting to take them myself. We worked part of two days and one night, and I put down all the names which I have in my writing here in my copy, Mr. Wonnacott and I; some of this is in Mr. Wonnacott's writing and some in mine, showing Mr. Lynch where to put the assessed value on. He supplied us with the books and was there helping us at that time, but we put down the considerations and omitted the lots in the sheets. We got in one or two by mis-

take, and sometimes they would be skipped, but each leaf in each book was taken over and examined. If it was agricultural land, we took it. Our instructions were to omit city property,—to take agricultural land.

These transfers and mortgages were taken from October 17, 1917, to January 1, 1919.

Q. You made a list in your handwriting and Mr. Wonnacott's at that time, did you, or two lists?

A. Yes. One of mortgages and the other of transfers and they are the original lists that I have here. After I made them I left them with Mr. Lynch to take the assessed value, and that row of figures there of Mr. Lynch's, that is under assessed value and improvements. Then I took a carbon copy, after this had been printed from the book, a carbon copy, and gave it to Mr. Lynch and instructed him to check it back, which he told me he has.

MR. GRAY: I would like to offer in evidence, the original lists made by Mr. Crane and Mr. Wonnacott.

Papers offered were marked PLAINTIFF'S EXHIBITS 5 and 6.

Plaintiff's Exhibits 5 and 6 include every transfer in Twin Falls County within that period, and every mortgage recorded, except upon town lots; it includes all agricultural property.

Plaintiff's Exhibit 7 is a carbon copy of the data in the book there, Twin Falls mortgages and



deeds, transfers. It is the one I referred to as having given to Mr. Lynch. Taking up the deeds and transfers, the first five pages are in Mr. Wonacott's handwriting, pages six to ten inclusive are in my handwriting; pages eleven to fourteen, inclusive, are in Mr. Wonacott's; page fifteen my handwriting; pages sixteen to nineteen, inclusive, in Mr. Wonacott's handwriting.

I got the consideration which is mentioned there off of the book of deeds, by starting in with October 17th and turning each leaf over and examining the records. If it was a town lot we omitted it and went on to another page. There was some there weren't any revenue stamps on, but where there were revenue stamps we placed the amount of stamps as shown on the deeds.

Taking the mortgages, they are in the following handwriting, page 1, Crane's; pages two to nine, inclusive, Wonacott's; pages 10 to 12, inclusive, Crane's; first four or five lines page 13 in Crane's and balance Wonacott's; pages fourteen and fifteen, Wonacott's; pages sixteen and seventeen, Crane's; pages eighteen, nineteen and twenty, Wonacott's.

Mr. Wonacott, Mr. Lynch and I were present together while we were doing this work.

Q. Did you correctly and accurately place on there the names, descriptions and considerations, and revenue stamps, in the transfers?

A. Not all the names, some of them. We took the description and the consideration. It was getting late and we—In the mortgages we placed the descriptions of the property and the amount of the mortgages.

#### ON CROSS EXAMINATION:

Mr. Wonacott and I wrote down the data contained in these various pages; I wrote part of it and Mr. Wonacott part of it; I had nothing to do with the part written by him and he had nothing to do with the part written by me; I had one book and he had the other, and both Mr. Wonacott and I were employees of the Washington Water Power Company at that time. As to the books I examined, some of the books are there, Mr. Potts, and some of them I don't think we put on there. I think you will see the starting was about October, there—some record of it some place.

Q. What books in the County Recorder's office did you examine to get this data from?

A. I can tell you some of them if I had the data there.

Q. Tell me some of them generally.

A. The books of deeds and the book of mortgages, but the numbers I have forgotten. I took the books of deeds in which the instruments were recorded at length, starting from the 17th of October, 1917, and then Mr. Lynch gave us each book following that, that we went through. We took one book commencing in October, 1917, and took all of



the transfers, except the city property which we omitted; and I examined each description.

Q. And you tell us that you took every conveyance in each book when you went through it, except what appeared to be a conveyance of city property?

A. Yes, with the exception where one would be a dollar and no revenue stamps, that would be all, we omitted that one.

Q. You omitted many conveyances in which the consideration did not appear otherwise than nominal, didn't you?

A. There weren't many of them,—very few.

This Plaintiff's Exhibit 6 represents the deeds, transfers, that I took. This page I have turned to is in my handwriting. It contains no names of grantor or grantee, we took no names of grantor or grantee; I took the consideration expressed in the deed and that is all I put down there on that page.

Q. In connection with any transfer?

A. Oh no, I have some transfers with the page, —or in that other exhibit; I don't know which one. I took all of the revenue stamps, where I could find them, all that I could see.

Q. Did you make an effort to find the revenue stamps?

A. I think you will find some there some place.

Q. You will find very few there, will you not, Mr. Crane?

A. Yes, very few. There are very few down there, too.

Q. \* \* \* Are these in any other, these pages?

A. No.

Q. No order at all, just as you happened to write them out and he happened to write them out?

A. Mr. Lynch would give us a book apiece, starting from that period we asked him, and I couldn't say whether mine was the second book or the first one, I don't remember. After I had written this data down on these sheets of paper I left them with Mr. Lynch, to finish up the assessment roll.

Q. Did he have anything to do with the preparation of this data?

A. Oh, yes, he was,—well, I don't know,—he was kind of an overseer; I would ask his assistance quite often. After I had gone through and put down my figures here, description and consideration, I didn't make any further check, at any time. I caused this typewritten statement which has been identified as pages 118 to 140, of Plaintiff's Exhibit 4, to be made from this memoranda after Mr. Lynch had completed it. He didn't complete it while I was there. He sent it to me I think at Spokane. He added the figures for assessment, valuations on here and sent these two exhibits to me and then I had the typewritten exhibits made.

MR POTTS: We object to the introduction in evidence of Plaintiff's Exhibits 5 and 6, on the



grounds heretofore urged in opposition to Plaintiff's Exhibit 4, pages 118 to 140, inclusive.

THE COURT: I think I shall sustain the objection for the present.

WITNESS: I have checked those against the typewritten copy, and the typewritten copy is correct, as shown upon those exhibits.

FRED E. WONACOTT, sworn on behalf of plaintiff, testified as follows:

My name is Fred E. Wonacott; I reside at Coeur d'Alene, Idaho; I accompanied Mr. Crane to Twin Falls to make a transcript of mortgages and transfers and at that time was in the employ of the Washington Water Power Company. When I reached Twin Falls, with reference to taking off and transfers or mortgages, we went to the Auditor's office, Auditor and Recorder's office, and asked permission to see the books, the records of mortgages and deeds or transfers, between the dates of October 1, 1917, and January 1, 1919, and they furnished us the county records, the records of those books, and Mr. Crane and I,—I took one book and he took another. We both worked on separate books, and we took them from between those dates, substantially every transfer and every mortgage, except those town lots, which I believe we were instructed not to take, the town lots. I think we got everything that was included in those—that we were instructed to get, that is, all farm lands any-

way, and I think everything except the town lots. With reference to deeds, which showed only a consideration of one dollar, or a nominal consideration, and had a revenue stamp of not to exceed fifty cents, I don't think we took those because we didn't think—that is, I am pretty sure I didn't. But I took all of them where the consideration was more than a nominal consideration or the stamp was more than fifty cents. I have looked at Exhibit 6 just recently, the pages, and they are in my handwriting. They correctly show all of the transfers to which I have referred in my testimony, and were shown on those books; and I accurately transcribed that. The same is true of Exhibit 5, which contains the mortgages; I think I took everything, took all the mortgages; at least all of the mortgages of farm lands, between those dates.

#### ON CROSS EXAMINATION:

In checking this data we was there together in the office; On what I put down there I took that alone.

Q. And in your statement that you got substantially all of the conveyances, just exactly what did you mean?

A. Well, I did a lot of this work for the company, and I know in some of the counties there was deeds for—

Q. We are discussing Twin Falls County now.

A. I know, but as far as my memory is concerned, I think we got all, but I was going to say



that in some counties there was cemetery lots or something of that kind that was recorded; those instruments I didn't take. But all farm lands, and I believe everything but city lots, in Twin Falls County. That is my recollection of it, and I am positive of it. In going through a book I didn't skip anything. We just took page by page. We took everything that was in the nature of a transfer, that showed the consideration of a dollar, that is, of over a,—where it had a revenue stamp, for instance, of one dollar even, I took those, for the reason that the dollar would represent more than a \$500.00 consideration, and even if the consideration was only a dollar, I took that deed where the stamp was one dollar; but where it was only fifty cents, and then only a dollar consideration, I didn't take that, because it didn't represent anything, anything more than it might have represented a dollar consideration.

Q. That was your opinion of the matter, and for that reason you didn't take them.

A. Well, that was the fact.

Q. And you omitted a good many of those, did you?

A. Well, I omitted those in that way, and took everything else. I omitted those that had only a dollar consideration and no revenue stamps at all. I don't know whether Mr. Lynch or the auditor furnished me the books from which I took my data. We went to the Auditor's office, and I think we had ac-

cess to the books, if I mistake not. I think we could go right into the vault and get the—

Q. Do you know how many of the deed books during the period you have testified to were gone through by you?

A. I think we took them all.

Q. Well, do you know that you took them all?

A. Yes, sir, I do. I took the books which had a standard form of deed, what is known as the county form and went through those, and went through those that had a special form, where they were written up with a typewriter, we took them all, I think, in Twin Falls County, everything.

F. C. LYNCH, being recalled, testified as follows:

**DIRECT EXAMINATION:**

No, Mr. Gray, I did not put any of the writing upon those exhibits 5 and 6, and none of it is in my handwriting; the assessed valuations, some of them is in my wife's handwriting, and some of it, a couple of other girls I had there.

Q. Do those include the transfers and mortgages, the assessed value of the land included within which you examined and either your wife or one of the girls transcribed upon the exhibits?

A. Yes, sir. I looked all that stuff up in the assessment rolls and gave it to my assistant, and the assistant would write it down. Mr. Crane gave me this Exhibit 7 a week ago Monday or Tuesday



at Twin Falls, and I have kept it ever since. I took that and went through the different mortgage books and got the description and consideration, and checked it with the description and consideration as shown on here. I did not do this with reference to the assessed valuation; In the assessed valuation as it is shown here, I called it off from a book and the assistant wrote it down upon the paper; I have checked these others over and they are correct; mortgages and deeds both, that are included in this Exhibit 7.

On CROSS EXAMINATION:

No, I did not personally prepare those pages about which I testified this morning. I think I said that I had help at the time.

Q. All that you had to do with the preparation of these pages about which you testified this morning was having them delivered to you and checking a portion of them, as I understand it now?

A. No. I assisted Mr. Wonacott and Mr. Crane. In fact, Mr. Crane gave me the job when he came over there, of handling this.

Q. Had you forgotten about having the assistance of Mr. Wonacott and Mr. Crane, when you testified this morning?

A. I had not.

Q. The fact now is that Mr. Wonacott and Mr. Crane did all that work of preparing that data except putting in the assessed valuations, is it?

A. Yes. And the assessed valuations were put

in by my wife and two young ladies.

Q. And just what did you have to do with that?

A. Well, I had the job.

Q. Well, but you collected the money, is that it?

A. I got the money. But as far as actual work is concerned, I did not do any of it, not as far as these records are concerned. I did not do any actual work in preparing any part of those records. I didn't write down any of the figures on these documents, but I did furnish some of the information to those who wrote them down. In that connection I assisted Mr. Wonacott and Mr. Crane in several questions that came up, that they asked me about; I did not go through the deed book with them and give them any assistance in any instance.

Q. How did you assist them?

A. Well, they would come in and ask me if all the deeds were in this book, or if they were recorded in different books. I didn't get all of the deed books during the period, and I didn't furnish them all of the deed books.

Q. When it came to the addition of the assessed valuations on those lists that they had reported, did you go through the assessment rolls yourself and get those assessed valuations?

A. I did, by having the girl call off the description and hunting it up in the assessment roll and reading off the valuation and the value of the improvements. I looked up the valuation as compared



to the description of the property. I took the description of the property and found it in the assessment book and I myself looked up the assessed valuation, and gave it to someone else to write down; I did all of that work myself, I looked up all the assessed valuations.

Q. And after they were written down or after the lists were thus completed, you did not make any check-back to see whether they were accurate or correct or not, did you?

A. Not of the original list, no, sir. I did, a week ago, check back this list here, the carbon copy, checked the consideration stated in the conveyance, and the description. I did not check the assessed valuations.

MR. POTTS: Well, we object to the introduction of these exhibits on all of the grounds urged against the introduction of pages 118 to 140 inclusive of Exhibit 4, and on the further ground that they have not been sufficiently identified, or their accuracy and correctness sufficiently shown to warrant their introduction.

THE COURT: Overruled.

M. H. HAMMOND, sworn on behalf of plaintiff, testified as follows:

DIRECT EXAMINATION:

My name is M. M. Hammond; I reside at St. Anthony, Idaho; my business is that of a farmer; I have lived in St Anthony, in Fremont County,

twenty-seven years; In 1918 I was County Commissioner of Fremont County; I was assessor in that county in 1901 and 1902, and 1912 and 1913; I am tolerably familiar with the property, farm lands and other property in that county; I was tolerably familiar with the value of farm lands in Fremont County, in 1918, in January of that year, the second Monday of January; I was not very familiar with the value of hogs and sheep in Fremont County at that time; was tolerably familiar with the value of cattle; the market value of common cattle at that time in Fremont County was, I think, from fifty to sixty or sixty-five dollars. I was familiar in January, with the value of farm lands in most parts of the county at that time. I was county commissioner during 1918 and had occasion to examine the assessment roll and assessed value of property that year, I acted on it.

Q. What was the proportion of the value at which property was assessed in Fremont County that year?

MR. GRAY: Farm lands.

MR. POTTS: I object, on the ground that the witness is not qualified to answer, hasn't shown sufficient familiarity with values throughout the county to entitle him to answer the questions.

THE COURT: Overruled.

A. Well, I would say now about fifty per cent. on an average.

I have made a transcript of mortgages and con-



veyances and assessed values of lands in Fremont County covering a period from October, 1917, to January 1, 1919.

Document is marked PLAINTIFF'S EXHIBIT 8.

Plaintiff's Exhibit 8 is copies of deeds of record in Fremont County, Idaho, from October, 1917, to January, 1919; it included all farm lands, that is, this is a copy of all of the regular or straight deeds. I didn't hunt up those that had a special contract, scattered through different books. I included in Exhibit 8 all of those regular deeds, and showed the consideration which they purported to show and any revenue stamps thereon; there are some few that didn't show any revenue stamps, and those I left blank; this was taken page by page, and I filled in the column, "Assessed Value," getting my information off of the assessor's rolls, and copied that myself, it is all my own work. And here I show the pages that have town lots on, or deeds prior to 1917, I give the page and show what they were and omit the description and consideration.

MR. GRAY: Now, I would like to offer that in evidence.

MR. POTTS: We have the same objection to that as to the former offer.

CROSS EXAMINATION:

I took a copy of all the regular deeds, those in regular form, the county form, the printed deed books. It was all in one. It would commence at page one and run right through to the end of that

book. Of course, the special deeds, those that had contracts in or some special clause, that was copied in some other book, I didn't take those. I am quite familiar with the records of that county. It is a fact that the county has printed certain deed books, to correspond with the county form of deed and when deeds are filed for record according to that form, they are recorded in that printed deed book, and those are the ones I took. I didn't take any that came in in some other form.

Q. Did you examine those special books, the books which contained the special form of deeds?

A. I just looked through, I think, one of them. I think during that period there were two deed records that had some of this special form in. During that period there was just one of the regular county form books, just the one. It just happened to commence on page one, on October 5, 1917, and run clear through the book.

**RE-DIRECT EXAMINATION:**

No, sir, there were not a great many of their special form deeds. I could hardly say about how many there were, but there wasn't so very many. I didn't count them; I couldn't say just what. These two books I spoke of were not full of these other special form of deeds.

Q. Well, these special form deeds, are they put in a miscellaneous record, is that the idea?

A. Yes. Just written on a typewriter.

MR. POTTS: I don't think the witness means



that they are put in a miscellaneous record. They were put in a different form of deed book.

WITNESS: Some of them I think went into miscellaneous. Still, I may be mistaken on that, but they are in a typewritten book. Anyway, I took all in the regular form, every one.

THE COURT: The objection will be overruled.

A certain paper was marked PLAINTIFF'S EXHIBIT NO. 9.

WITNESS: Plaintiff's Exhibit No. 9 is a copy, made by me, of the mortgages in Fremont County, giving the name of the mortgagor and of the mortgagee and the assessment. That was all done by me from the various records in the office of the Recorder and the Assessor. That covers a period of time from October, 1917, to January 1, 1919. I did not take all of the mortgages. I took the mortgages in six books, commencing at number—the numbers are given here and the page of the mortgage. I took every page in those six books. I didn't take the others because I thought this would give a good average per cent, and I didn't think it was necessary to take any further.

Q. Did you make any selection between books, or when you started a book, did you take everything in it?

A. I took everything in it.

MR. GRAY: I offer that in evidence.

CROSS-EXAMINATION:

Q. What six books did you select?

A. I commenced with No. 14, and took them as they came along, fourteen, and they run along up to twenty-six. I took six altogether. I don't know whether I omitted any between those numbers. I couldn't say how many books there were from October, 1917, until January 1, 1919. I didn't examine them. I didn't go through all of them. Those that I took I took everything there was in them.

Q. Do you know what proportion the books you took bore to all the books during that period, for mortgages?

A. Well I took the main part of them. I know I asked the Auditor to give me a list of the books of mortgages, and I took them and went through. No, there weren't as many as a dozen mortgage records used during that period. Yes, I know from the list that the deputy gave me that there was only some seven, probably eight, eight or nine.

Q. Some seven or eight or nine?

A. Yes.

Q. Possibly ten or eleven?

A. No, I don't think there was that many.

Q. You didn't examine the records sufficiently so that you can tell us, did you, Mr. Hammond?

A. Well, I am satisfied there wasn't. I got six of the main records and took every instrument from those six books, of that date, from October, 1917, to January, 1919. I think when I first started I took the town lots, but after I had taken a book or two



I omitted those. I put the assessed valuations on these. There are a number here that have no assessed valuation. That is a new part of the county, where the lands have been proved up on after the previous year's assessment, and they proved up and mortgaged it. Proof hadn't been made on it for 1918, I took this off in July.

Counsel for defendants objected to the introduction of the exhibit.

THE COURT: Overruled.

C. E. ARNEY, sworn on behalf of plaintiff, testified as follows:

DIRECT EXAMINATION:

My name is C. E. Arney, residence, Spokane. I am with the Northern Pacific Railroad Company, in the agricultural department. In the year 1918 I was in the same class of work, with the title at that time of Western Immigration Industrial Agent. I was present at a meeting of the State Board of Equalization of the State of Idaho, in Boise, in 1918, and attended all the public sessions of that board.

Q. Mr. Arney did you make any memoranda of proceedings at that meeting, and statements that were made during the course of the meeting?

A. Yes, in detail after the 14th. My notes were not complete,—I think the Board sat on the 11th, but beginning with the 14th I did. The reason I happened to be in Boise at this meeting at

that time is I have attended all the meetings of the Board for five or six years. I am attached to the tax department of the Northern Pacific Railroad.

That memoranda at that meeting was made in my handwriting at the time. I have had transcribed, under my direction, a portion of the proceedings there, occurring at different times during the meeting.

Q. With reference to the reduction of any valuations by the Board, was anything said by any member of the Board, a memorandum of which you made at the time? By the Governor, a member of the Board, in the presence of the other members?

MR. POTTS: To that we object as incompetent, irrelevant and immaterial, and not binding upon us, and not binding upon the Board of Equalization.

THE COURT: You may answer.

A. Yes.

Q. State in substance what it was, and you may use any notes or memoranda in refreshing your recollection.

A. "This is a poor time to talk about a reduction in valuation," said Governor Alexander, speaking to Tax Agent Evans, who appeared before the Board. "So far as I am personally concerned, it will have no influence. If anything, I am for revision upwards; my eyes are toward Heaven rather than earth. I wish to be perfectly frank about the matter. Under the present condition, with high rates on everything, the State should



not be asked to reduce valuations.” And later during Mr. Evans’ argument, the Governor said: “My ideas are fixed. I would not discuss the matter of equalizing property to the extent of lowering railways.” And again: “If you talk to me about lowering this year I would not consider it; I think railway property should be assessed either at present value or higher.” And again: “I think it is a poor time to talk about reduction when currency is inflated and hog meat is so high—not that I eat any.” During Mr. Murray’s argument the Governor said: “We are not governed by the valuation of property, but by the needs of the State of Idaho.” Later when talking about Field Agent Wheeler’s report on the Northern Pacific Railroad, and its recommendation to reduce the assessment on the Fort Sherman and Coeur d’Alene branches, the Governor said: “I saw that report. I will not pay any attention to that. We did not send him out to decrease values, but to increase them.”

At another time when Mr. Sproat was talking he, (Mr. Sproat) commented that the assessors had agreed in convention that sheep should be assessed on a sixty per cent basis. Mr. Sproat is, I believe, president of the Wool Growers’ Association, or some sheep association. The Governor answered: “This board instructed them to do so.”

When Mr. Kersted was speaking for the Idaho Power Company, the Governor commented: “Look how near we assessed this property last year with-

out any of these figures. That's what we assess railways—fifty per cent.”

On August 22nd, when Mr. Capps was speaking for the Ashton & St. Anthony Power Company, Governor Alexander said: “We are assessing other property, Mr. Capps, at fifty per cent, and we are assessing you at about twenty cents on the dollar. In fact, all property ought to be assessed higher than that.”

On the 15th of August, when Mr. Hall, of the Pacific Telephone Company, made reference to a regulation of the Interstate Commerce Commission, the Governor said: “We don't have to be bound in the State of Idaho by anything.” “We never receive anything from the Interstate Commerce Commission to bind us.”

Discussing the assessment on the Idaho, Washington & Northern Railway, the Governor said, on the 15th: “It ain't worth it but we got to punish them some way.”

When discussing Lincoln County Land assessed at \$30.00 per acre, the Governor said: “We loan money on your land at \$50.00 per acre, and these railroad representatives come in here and shove these figures before us.” That was on the 16th.

On the 16th the Attorney General said, referring to these same lands: “And your lands there are selling at \$200.00 per acre.” The Governor said: “And any of it is worth \$100.00 an acre. You



ought to have your land raised about forty per cent."

On the 16th again, the Governor talking: "The State Land Board never refused a loan on forty acres at \$2000.00 to \$2400.00. Your land has cheap water and no interest on deferred payments for water." The assessor, Shad, of Blaine County, said: "At our meeting the Governor agreed that we overlook much personal property and machinery in our assessment this year, owing to the shortage of farm labor." This referred to the assessors' meeting, which was under discussion at the time.

When they were discussing the Utah Power & Light Company, on the 17th, the Auditor and the Governor referred to a tentative agreement made last year not to make any big raises, and the Governor said: "I made that agreement as M. Alexander, not as Governor."

When the Blaine County assessment was being discussed, attention was called to exemptions. Auditor Van Dusen said, on the 17th: "It was agreed by all assessors and this Board last January that household goods and jewelry should be exempt." The Ada County Assessor, Mr. Kincaid, said, "When we find a man with \$400 or \$500 household goods we do not assess him; when it is \$1200 to \$1500 we do."

The Auditor said: "That was our gentleman's agreement of last January."

The Ada County Assessor said: "They are all to be exempt. We had better wire the Blaine County assessor and see that he does as we agreed." This was after discussion over the Blaine County Assessor not having kept the agreement.

When Latah County was being discussed, the Governor said: "Shirts worth \$3.50 a dozen last year are \$11.55 now and still merchandise is only increased ten per cent in Latah County. Much merchandise has increased three hundred per cent in the stores."

On the 19th the Governor said to Mr. Knox, chairman of the Board of County Commissioners of Gem County: "Do you not think the assessment on dry-farm land at \$13.00 is nearer thirty-three and a third of the actual value than fifty per cent? Twenty-nine thousand acres irrigated land—fine fruit land, at \$41.38 per acre; that land is worth \$150.00 per acre."

That was referring to the irrigated land in Gem County, around Emmett.

When Jess Hawley was speaking for the Pullman Company, Governor Alexander said: "The very fact that we are an equalization board takes us out of the scope of the law." This was on the 19th. Mr. Hawley replied: "Yes, but you must act within the law." After Jess Hawley had given some quotations, Governor Alexander said: "That's made for the Attorney General, not for me."

On the 19th, speaking of Cassia County, the



Treasurer, Mr. Eagleson said, that it was only assessed at about forty per cent of its value. The Governor then said: "Land in Minidoka and Lincoln Counties should be raised thirty per cent." And the Governor moved to increase Gooding County land ten per cent, saying, "That would be forty per cent."

On the 23rd, to Colonel Heigho, representing the Pacific & Idaho Northern Railway, the Governor said: "We have got to get taxes out of someone and if we can't get it from you we should get it from the Oregon Short Line. We are here to devise some way to run a state government and not levy a tax too high on the poor dry-farmer."

On the 24th, when the subject of the assessment of the Milwaukee Power Company was under discussion, the Auditor, Mr. Van Dusen, said: "If we should assess them at \$60,000 the Court might say we had exceeded the percentage at which we assess other property."

To which Attorney General Walters replied: "As long as we use our judgment, we are a Court unto ourselves. Unless the court was convinced that there was fraud that would have nothing to do, although we might assess some at a hundred per cent and some at five per cent."

When these statements were made, it was in the regular meeting of the Board with the Board members present.

Q. Was exception taken to any of those state-

ments by any member of the Board?

A. No, only as I have read, colloquies, as the last, between Van Dusen and Walters.

MR. POTTS: We move that all of the testimony of this witness with reference to statements made by the Governor and other persons appearing before the Board of Equalization or present at those times, be stricken, on the ground that it is irrelevant and immaterial and incompetent and not binding on any of the defendants.

THE COURT: I think I shall let it stand. The objection is overruled.

CROSS EXAMINATION:

Q. Mr. Arney, did you attempt to take notes of everything that happened before the meeting about which you have testified?

A. Beginning on the 14th, yes.

Q. Did you make verbatim reports of every statement that was made there?

A. Everything that I have read, beginning with Mr. Sproat's testimony. The preceding ones I have not the original notes of.

Q. That is not the question. The question is, while you were there in attendance at a session of the board, did you take down everything that was said?

A. No, sir—only such things as I thought bore on the peculiarity of the mental calibre of the Board.

Q. And particularly of Governor Alexander?



A. No, that is not correct.

I was there as a representative of the Northern Pacific Railroad Company, expecting to contest our taxes, and I was interested in the assessment of the Northern Pacific Railroad Company by the State Board of Equalization, at that meeting, and I took down and made notes of those things which I thought I might afterwards be able to use in contesting that assessment, such as I thought would be germane to a legal contest of our taxes and I took down nothing else, made notes of nothing else. I did make a great many other notes; I made notes of valuations fixed by them.

Q. But your notes all went to the matter of getting available data for your use in contesting the Northern Pacific assessment?

A. Yes, and this is but an epitome, a very small part of the notes that I took.

Q. Is that a verbatim report so far as it goes, and do you claim that you took down word for word what Governor Alexander said in that connection?

A. Everything I read after the beginning of Mr. Sproat's—I think I can clear this other, by referring to my original package. Here it is.

Q. Do you claim that this first paragraph is word for word what Governor Alexander said?

A. No, but after this I do; beginning with Mr. Sproat's testimony, I do, and you will find marginal notations of my notes as I took them here.

Down to a point of Mr. Sproat's, it is substance, Mr. Potts. Beyond that it is verbatim. What I have testified to before that part reading "At another time, when Mr. Sproat was talking"—that is merely the substance of what I heard; I did not take it down at that time, no, sir, reduced it afterwards.

Commencing with this part referring to a time when Mr. Sproat was talking, I did at that time, while the Board was in session, and while these remarks were being made, take this down verbatim, as I have testified to it here. I did not take it in shorthand. I wrote it in longhand, abbreviated partly.

Q. And you wish us to understand that you were able in longhand and by abbreviations to take down everything that Governor Alexander said there while he was speaking on these different subjects?

A. Such as I have copies there, yes, sir.

Q. You sat there in the board room and when something was said that particularly struck your attention, that you thought would be a benefit to you, you wrote it down?

A. Yes.

..

Q. And that was but a small part of what transpired there was it not?

A. Oh, there was a great deal of language that I didn't get.



Q. And a great deal of it that you didn't want, wasn't there?

A. A great deal.

Q. Now, in the course of these statements and in the course of those meetings which you attended, at which you heard these statements, you heard Governor Alexander make other statements to the effect that corporate property, the property of public utilities and railroads was assessed at as low as from twenty to thirty per cent on the dollar, didn't you?

A. No, sir.

Q. And he insisted that corporate property or the property of public utilities and railroads was assessed much less than it ought to be, didn't he?

A. No, I don't think he did. I don't think he made any such statement. In one place he referred to, that he would vote—this was right at the beginning of the meeting,—Mr. Evans was the first man to speak, Mr. Evans of the Short Line, and before he had spoken three minutes he made this first statement substantially as I have read it to you, that if he should be a party to making any change in the 1917 assessment of railroads, it would be upward and not downward.

No, he did not contend that the railroads were assessed too low, not generally. I didn't hear any such statement made by him except as I recorded it in this first statement. I think I will modify that statement as to one particular. I think he

did, in answer to an argument of Mr. Marr, of the Great Northern, perhaps, make some reference to railroads being assessed too low.

Q. When the Governor made this statement about which you have testified, "that is what we assess railways, fifty per cent," he contended, did he not, that railroads were assessed too low?

A. Yes, I think it is susceptible to that inference. I don't think he did, in addition to what I took down, make that statement or contention, that railroad property was assessed too low. I think if he had, Mr. Potts, I would have recorded it.

MR. GRAY: I would like to offer at this time a copy of the proceedings of the State Board of Equalization for 1918.

The document was thereupon marked PLAINTIFF'S EXHIBIT NO. 10.

HARVEY J. KELLEY, sworn on behalf of plaintiff, testified as follows:

**DIRECT EXAMINATION:**

My name is Harvey J. Kelley. I am secretary of District No. 1 of the Washington State Safety Board, with offices at Spokane. In 1918 I was residing at Harrison, Idaho, and in that year I was a deputy assessor for Kootenai County. As I recall it, I had for assessment townships 47, 48



and 49, 1 East, 1 West, 2 West, possibly not all of 49, 2 West; I don't remember exactly on that. I had 47 and 48, 3 West, and 48, portions of 47, 4 West. And I think possibly I assessed part of 48, 5, but I couldn't be sure of that without a map. The land described embraces the country from Worley and the county line opposite Plummer, up along the Shoshone County line, up the Coeur d'Alene Valley, and in back of the Coeur d'Alene River toward the forest reserve. The property in that district ranges from farm land to timber lands and cut and burned areas, and the towns of Worley and Harrison, and Rose Lake, which is incorporated, also Lane, I believe, is incorporated. With timber lands I assessed as nearly as possible to fifty per cent of the actual cash value, in my judgment, and with agricultural lands I made the same assessment, used that as the basis, and town property the same. I considered cattle such as they have up in the Coeur d'Alene country as merely range cattle used for dairy purposes to a large extent, and I assessed them all as common cattle. We were given an instruction sheet which set forth the minimum value for the various kinds of stock, and used that as a basis.

Q. How did you come to use fifty per cent as the basis for your assessment?

A. In conversation with Mr. Wonacott, the assessor, he told us that the Governor had—

MR. POTTS: I object to that as incompetent and immaterial and hearsay.

THE COURT: I don't think it would be competent to thus show what the Governor may have said, but he can show what his principal said to him as to how he should act.

Q. What did Mr. Wonacott say to you?

THE COURT: You may go ahead and state it, but it will not be considered evidence against the Governor.

A. It was based upon this conversation with the Governor, in which Mr. Wonacott stated the Governor had said that notwithstanding the fact that the law called for full cash value, that he believed the assessors should follow closely along fifty cents on the dollar, and following that conversation, notwithstanding the written instructions, which I considered could not be otherwise than comply with the law, I took it as a general understanding between myself and my employer, who was Mr. Wonacott, that that should be the basis of the assessment, in order to not discriminate unfairly against my neighborhood, so to speak, as compared with other parts of the state.

CROSS EXAMINATION:

I first became a deputy assessor in this county in February, 1917, if I remember correctly. I could not attempt to say definitely when I had this conversation with Wonacott, but I take it that it was immediately after my employment in 1917. I



would not want to say positively that I did not have further conversations with him on the same subject or any similar subject, because I made frequent trips in here and discussed the work with Mr. Wonacott, and it is quite probable that we discussed those things again, and I would not want to say that we did not discuss it or that we did. I don't recall that as a specific conversation. There may be several conversations. I recall having talked with him along that line, but whether or not it was one conversation or whether I talked with him at different times, it has been so long ago and I attached so little importance to it since that I would be unable to say positively. I don't recall any specific conversation of that kind as to date and place, etc.

Q. You don't recall the incident of any specific conversation of that kind, do you?

A. Yes, I do, in this way—

Q. Do you recall the incident of more than one specific conversation of that kind?

A. No, I do not.

Q. As a matter of fact, you got some such impression from general conversation, didn't you?

A. Well, if you want the thing that remains in my memory, the thing that brings the one point to my memory the clearest, I will give it to you.

Q. Well, isn't it a fact, Mr. Kelley, that the only thing that was ever said about fifty per cent was with reference to agricultural lands?

A. That is a point that I am uncertain on. I think not, however.

We had written instructions from Mr. Wonacott both years as to how we should make our assessments.

A certain paper was thereupon marked Defendant's Exhibit 2.

To the best of my memory, Defendant's Exhibit No. 2 is our 1918 instructions. According to the instructions we were instructed to assess all property at its full cash value. I considered that they were my instructions from my superior, with qualifications. When I commenced work under these instructions I followed them to the best of my ability, with the qualifications. I went up on the Coeur d' Alene River and assessed a lot of that bottom land, and a lot of burnt-over, cut-over land, and timber lands. In the spring of 1918 the Coeur d'Alene River lands had been flooded. I assessed the Coeur d'Alene River lands just as closely as I could to fifty per cent of what I considered their cash value, knowing conditions as I did, knowing the country. You misunderstood me if you got the impression that I told you and Mr. Wernette in your offices day before yesterday that I assessed those lands as near as I could at their real value. I did say at that time that a lot of that land had no value practically at all, couldn't be sold, and that some of it I assessed for more than it could be sold for, for the reason that I considered Coeur d'Alene



Valley lands as "white elephants", so to speak, and it had gotten into a position that people were trading it for timber claims that somebody else was anxious to get rid of, or trade it for anything; but for the purpose of assessment it is necessary to get at some basis of valuation to be applied as a whole, because there were improvements there and money invested, and the setting of a valuation on them was a matter of my opinion to a large extent.

Q. Is it not a fact that on a great many of those lands you assessed them for more than they would sell for?

A. Well, to go out and get a cash sale, I have my doubts if you could sell any of that land up there to people knowing conditions?

Q. For its assessed value? A. I think the fact that there are so many delinquent certificates in that valley unpurchased at the present date will bear witness to the fact that it won't pay its taxes. That was a large acreage, but it was a small part of my territory. I assessed approximately a dozen stocks of goods, I would say. In assessing these stocks of goods I ranged from sixty to seventy-five per cent, depending upon the kind of stock, whether it was new or shopworn, and its location, to a large extent, and the amount of business that was being done, that is, I assessed it at sixty to seventy-five per cent of the inventory as it was given to me by the merchants. In my judgment I did not think that from sixty to seventy-five per cent of the in-

ventory price of the stock was its fair cash value. I was carrying out my instructions to assess it at sixty to seventy-five per cent of its full cash value, and in making an assessment my effort was to get at its actual cash value, which, as I said before, I got at only by the inventory furnished me by the merchant. If correct, I considered that the inventory was its actual cash value. I have never been in the mercantile business. At the time of making assessments I had no knowledge of my own as to how the real actual value of a stock of merchandise compared with the inventory price. I took several of the inventories to a man who had been in the business and asked him about them. I did not know that seventy per cent or sixty-five per cent of an inventory of a stock of goods represented its fair cash value; I never approached it with that idea in mind.

I assessed some sawlogs. I was given a list of basic valuations for sawlogs, lumber and timber, which I followed. But may I qualify that statement that I assessed sawlogs. The county had a timber man both years, as I recall it, who went out early in the year and assessed the logs generally throughout the district, and I assessed merely such bunches as were missed by him, or additional logs that had been put in, something of that sort. I reported in several bunches of logs. I do not believe I assessed any white pine logs; I assessed yel-



low pine and mixed, on the basis contained in my written instructions, \$6.00 per thousand.

I believe I assessed no lumber. I think to the best of my memory the man who was sent out by the county to assess the logs right after the first of the year did the assessing of lumber. I have had some experience in logging, and knew the price of saw logs in 1918. I couldn't state it positively now, but I knew at that time; I remember that it was at a figure greater than the assessment, but I don't remember just what the figure was, that is, the market price where logs were delivered to the water.

The cattle in my territory were generally a poor grade of cattle, and almost without exception I assessed them under the heading of common cattle. In assessing them I followed the instruction for common cattle. I can't recall just what it was—\$35.00 a head, I think. (Examining paper) Thirty-five. If it was range cattle being used for dairy purposes I gave them the classification of common cattle, at thirty-five. If they were range stock not being used for dairy purposes I often lumped the bunch according to the condition they were in. In the winter and spring of 1918 \$35.00 was a fairly reasonable price for range cattle. For the ordinary run of cattle, except milch cows, \$35.00 was a reasonable assessment, although of course they would bring more than that on the market. A lot of them were range cattle that were not in condi-

tion to market. As a general rule, after going through the winter up there on the Coeur d'Alene, cattle were not as a rule marketable. I would hardly say that they would have no market value; they have a market value, but you could not put them up as beef cattle or sell them as such. They have a market value, because most butchers are feeders, and they will take them and feed them up.

Offhand I should say that I assessed about eighteen or twenty townships in Kootenai County in 1918, at thirty-six square miles to the township. I assessed the town of Harrison, and assessed the land up the Coeur d'Alene River as far as Lane; I went above the town of Lane, I believe, half way between Lane and Rose Lake. I assessed some land over around Worley; I assessed that entire territory as far as the township line of forty-eight four, I believe. In the Worley country in 1918 a great deal of the land had been patented and sold, so that I would say considerably over half, possibly seventy-five per cent of it, was assessable. Maybe I am mistaken on that, but that is my impression.

RE-DIRECT EXAMINATION:

I consider that land over around Worley as probably some of the best farming land in this part of the country, wheat land.

MR. GRAY: I desire to offer at this time two copies of a proof of publication, one by the Evening Capital News, and the other by the Lewiston Morning Tribune, of an advertisement of the sale of



\$100,000.00 of the State of Idaho Highway Bonds, inserted by the State Treasurer. It is the same advertisement in two different papers.

MR. POTTS: The defendants will admit that these two notices were published on the dates stated in the proof of publication, by John W. Eagleson, State Treasurer, pursuant to an agreement to that effect. We object to their introduction in evidence, on the ground that they are irrelevant and immaterial, and as far as the purported purpose of the introduction of the two exhibits, namely, a statement of the assessed valuation and the real value of property in Idaho, purported to have been made by the State Treasurer, that there is nothing to show that those figures are correct, or that the State Treasurer had any knowledge on which to base the figures as to the real value of property in Idaho, and that the figures are used in connection with an advertisement for the sale of State bonds, and are not shown to be accurate or reliable, and merely the expression of his opinion.

MR. GRAY: He is a member of the State Board of Equalization.

MR. POTTS: May I say that he is not acting in that capacity in that connection.

MR. GRAY: Oh, no, but he is a member of that Board, and he must have considerable information as to the real value and the assessed valuation, and the relation between the two, of property in Idaho, as a member of that Board, and as State

Treasurer of this State he inserts an advertisement stating what the real value is and what the assessed value is, and it simply tends to show that there was information, in carrying out this same line, where Mr. Eagleson called attention to the fact that property in some parts was only assessed at forty per cent.

MR. POTTS: Just one additional objection, or two, in fact. The first, that it doesn't show or purport to show that the real value as stated by him comprises only lands subject to taxation and assessment, or property subject to taxation or assessment, and it is a well-known fact that a vast amount of the property in Idaho is not subject to assessment and taxation. And of course, in boosting the sale of bonds, it is very probable that a man would state the value of all the property in the State in his opinion, including the vast quantity of property in the State, which is not subject to assessment. And furthermore, at least only one of the exhibits is of a date which is material in this inquiry, the one in 1919.

MR. GRAY: I thought they were both the same, Mr. Potts. I understood they were the same advertisement.

MR. POTTS: They were published at a different time, but possibly they are the same advertisement.

MR. GRAY: Late in 1918.



THE COURT: About the same time,—in December, 1918, both of them.

MR. POTTS: They appear to be published at different times.

THE COURT: No; the proof of publication seems to be December, 1918.

MR. POTTS: It must be apparent, Your Honor, that the mere statement of a real value of so many dollars doesn't mean anything, and hasn't any real value as evidence, because certainly if the party making it wished to state the real value he would include all the property in Idaho, whether it was subject to assessment or not. In other words, it gives no comparison for the purposes of this case.

MR. GRAY: He just takes, if Your Honor please, as it is shown here, that it is assessed at about forty per cent.

MR. POTTS: Oh no, he doesn't. It isn't susceptible of any such inference.

THE COURT: I think I shall sustain the objection.

Said copies of proof of publication were thereupon marked for identification as PLAINTIFF'S EXHIBITS 10½ and 11.

E. S. CRANE, recalled as a witness for plaintiff, testified as follows:

DIRECT EXAMINATION:

I have had transcribed into Exhibit 4 the schedules of mortgages and conveyances which have been

testified to by Mr. Hammond of Fremont County, and have checked them over with the original exhibits which have been introduced, and they are accurately shown in Exhibit 4.

Q. Have you transcribed in any of the other counties than those that have heretofore been referred to, the mortgages and conveyances, or other data, with reference to lands?

A. Yes, sir.

I have made a list of the lands upon which the State of Idaho has loaned money in Kootenai County and upon which the Federal Farm Loan Bank has loaned money; also in Bonner County, state and Federal Farm Bank loans; and in Benewah County state loans and federal loans; Minidoka County, mortgages and transfers, by Mr. Wonacott and myself, re-checked by myself. The rest were made by Mr. Wonacott. In Minidoka County I took the real estate transfers, that is deeds and mortgages, of farm lands from the 17th of October, 1917, through the whole of the year of 1918. I took all conveyances of farm lands during that period, and showed that in appropriate columns for Minidoka County, and showed the assessed valuation of those conveyances. Mr. Wonacott and I took all of them off, and I have checked them back, and they are correctly shown in Exhibit 4, I took the mortgages for the same period as the transfers, and they are all shown in Exhibit 4. In Minidoka County I have 312 mortgages, for a total amount of



\$845,190.62, with an assessed valuation of the lands and improvements so mortgaged of \$554,595.50. There were 127 transfers, with an expressed consideration of \$1,250,462.16, and a total assessed valuation of land and improvements of \$561,233.01.

On my tabulation of State and Federal Farm Bank loans in the counties of Kootenai, Benewah and Bonner, procured from the records and correctly transcribed in Exhibit 4, with reference to state loans, I show the name of the owner and the description of the lands, the appraised value by the owner, the appraised value by the State, which I got from the State Land Department in Boise, and the assessed value I got from the County of Kootenai, and the amount of the loan, which I checked both in the State Land Department and upon the records of the county. In Kootenai County I took every state loan there was, every one that appears on the record over here, from a time prior to the 17th of October, 1917, throughout the year of 1918. I find on there six loans, which is all that there were during that period, that were outstanding prior to the 1st of January, 1919. I am referring to loans made during that period. The total amount of the State loans in Kootenai County is \$9,500.00, with a total amount of owners' valuation of \$42,126.00, and a total State appraiser's valuation of \$42,126.00. At Boise that is O. K'd on some of these; where the owner's

valuation is all, it will be O. K'd over here by the appraiser, and if the appraiser disagrees with the owner, it is changed in the appraiser's report. The total assessed value of that land and those improvements for the year 1918 is \$7,405.00.

I have taken the Federal Farm loans in Kootenai County from October, 1917, through the whole year of 1918,—and that is true in each instance, unless I otherwise state,—and in the same manner I have tabulated it in Exhibit 4, and so I have done in all other instances in the tabulation here. There were 213 Federal Bank loans, amounting to \$338,940.00; assessed value of land and improvements, \$251,454.00.

In the same way I have taken the State loans in Benewah County, with an owner's valuation of \$50,970.00; the appraiser's value, O. K'd; amount loaned \$26,500.00; amount assessed, \$16,435.00.

I took the Federal Farm loans in Benewah County, of which there were twenty-seven in number, amounting to \$35,900.00, with an assessed value of \$29,330.00.

In Bonner County there were 143 Federal Bank loans, \$247,765.00; assessed value, land and improvements, \$194,352.40. There were seven state loans in Bonner County, \$10,350.00; owners' valuation, land and improvements, \$42,215.00; State appraiser's valuation, land and improvements, \$26,040.00; total assessed value of land and improvements, \$11,915.00. That is all that I took of those.



During that period in each instance I took all of the various loans.

#### CROSS-EXAMINATION:

I found the number of Federal loans in Kootenai County in the records, and I myself made an examination throughout the records for that purpose. I looked over each mortgage. I think there is a separate index for the Federal loans. I have forgotten whether it is the State loans or the Federal. I think they must have three different forms over there. They have two. But I had the assistance there of a clerk, and he furnished me with every loan that was made over there. I depended on what he furnished me. I asked him to furnish me the loans, and I took what he gave me; I took all the books he gave me. I think they have a regular form there, a printed form, in the book, on those Federal loans. I examined it, but it has been six or eight months ago. I found 213 loans in Kootenai County. I found the appraisements by the State appraisers at Boise, in the Land Department. I myself examined each one of them. I found the valuations placed on the lands by the owners at Boise, and I myself examined each application that they sent in. I had the assessed value before I went down there, and then filled in the paper there, and I got that assessed valuation myself. In each instance about which I have testified, as to the various figures I have given, I got all those items myself.

## RE-DIRECT EXAMINATION:

I employed the secretary of the Spokane Review, in the library, to prepare pages one to four in Exhibit 4. I looked it over and checked it as well as I could against the papers. Page one I think is Union Stock Yards, Spokane, cattle, hogs. No. 2, No. 3, hogs, Chicago stock yards. No. 4, cattle, Chicago stock yards, taken for the year from January 1st to January 31st, 1918.

MR. POST: He said January 31st. He means December 31st.

MR. GRAY: No—just for one month.

WITNESS: Those are the quotations that appear in the Morning Review, of Spokane, and have been day by day placed on those sheets.

MR. GRAY: I desire to offer those in evidence. Market reports are not admissable without proof of the newspaper owner or manager, showing the method of taking them and showing that they are fairly taken. I understand counsel to agree that I need not call the Spokane Review's representative as to the manner in which they are taken.

MR. POTTS: That is what we agreed to. We object to the admission of them, however, on the ground that they are immaterial and irrelevant. They do not show values in Idaho, nor do they show values on the different kinds of stock subject to assessment. They are merely market value for such animals as are fit for market and are placed on the market at Spokane and at Chicago.



MR. GRAY: We will show the freight rates, of course, but I do say that, without further proof, Spokane is so near to Idaho that the price of hogs in Spokane—

THE COURT: That might be true. Perhaps the Spokane quotations might give some indication, but even then, of course, there would have to be some differentiation made between the value of an animal in the stock yards and the value of an animal on the farm. It may go in upon the promise of connecting it up with the value of the animal on the farm or on the range, as the case may be.

FRED E. WONACOTT, heretofore sworn for plaintiff, testified:

DIRECT EXAMINATION:

Referring to Exhibit 4, I myself made the tabulation of various sheets which appear in that exhibit. I made tabulations of the deeds in Benewah County, that is, the transfers, shown on pages 5 to 15 of the exhibit, between the dates of October, 1917, and January 1, 1919. I also made the copy of the mortgages in Benewah County shown on pages 16 to 24, and included all the mortgages, and all the deeds excepting those cemetery lots—well, there are some irregular descriptions in the deeds. For instance, metes and bounds descriptions, where there are long descriptions, where we couldn't get any line on the assessed value compared with the

purchase price. For instance, it would start at a stake some place and run in an irregular direction. Those I omitted, and those other deeds, like the one dollar consideration and only a fifty cent revenue stamp, or one dollar and no revenue stamp. I then proceeded in a uniform manner as to all the other counties. On page 26, for instance, in Benewah County, I took the assessments of all the banks in Benewah County; and page 27, Bonneville County State loans, I took all of them; and page 28, Bannock County, all state loans; page 29, Cassia County, State loans; page 31 Bingham County State loans; page 32—there was a couple of duplicates in there on page 32 in Bingham County; pages 33 and 34, Bingham County deeds, the same as in other counties; page 40, Bonner County banks; page 41, Blaine County banks; page 42, 43 and 44, Blaine County state loans, all of them. Page 141, Lincoln County state loans, all of them between those dates; page 131, Nez Perce County state loans; page 52, Elmore County state loans; page 53, Gooding County state loans; page 54, Idaho County state loans; pages 55 to 59, Idaho County transfers from October, 1917, to October, 1919—I didn't go up to the 1st of January on those,—or 1918, I mean,—for the reason that I worked up to a late hour that night, and I had been there two days, and then I got a young lady there to complete that list. It is in that report there, but I only testify to it up to October 1st, 1918. And pages 55 to 59—that is



the deeds. Pages 60 to 62 is Kootenai County banks. Pages 64 to 67, Kootenai County mortgages; pages 75, Kootenai County transfers; pages 76 to 89, Kootenai County mortgages, excepting the Federal Farm Loan mortgages, and those were excepted in some of those others, the Federal Farm Loan mortgages and the State, which we classed separately. Pages 90 to 102, Kootenai County transfers. Page 117, Minidoka County banks. And then I assisted Mr. Crane in other counties, for instance, in Minidoka county, on mortgages and transfers. He has testified that he checked those.

With reference to those counties in which I have referred to state loans, I also secured from the State Land Department at Boise the appraised value. I followed the same course that Mr. Crane did; I went to the State House first with my work, and I obtained the application of the party making application for the loan, and in that application is shown the appraised value by the State appraiser, the owner's value, that is, the owner's appraisal of it, and the amount of the loan, and description of the land; and I took those down in the different counties that I took, and then I went to the county in which the loan was made or the land was located, and from that record I took myself the assessed value of those lands.

Now with reference to these banks: Kootenai County banks, pages 60 to 62, there is on each of those sheets a description of certain land; that

is land that is owned by the bank, a banking house generally, and additional land, all the land that the bank owns, practically, and the improvements thereon. The book value of the land, shown in one column, is the value put upon the property by the bank in making its report to the assessors; they carry it on their books at those figures; that is the amount that the bank carries those properties at on their own books. I also show the assessed value of the land and the improvements, and also the assessed value of the furniture and fixtures, which is the furniture and fixtures of the bank, and also the book value, where it is shown. Sometimes the banks include it all in one item, that is, include it in this item here. That will be the bank's value of all their property. It will sometimes be included all in one item, but where it is segregated I have it segregated here too. And it shows the assessed value. Then this is the total of this bank here—the First Exchange National Bank of Coeur d'Alene—the total value of all property is \$48,138.06, as carried on their books. The total assessed value—that includes also the improvements on the lands,—the total of the assessed value on that is \$14,988.00. I put the book value of the furniture and fixtures at \$8,098.27, and the assessed value of those furniture and fixtures at \$4,000.00. And that is the system that is carried right through in each case. These figures here, I don't know whether you have any use for them or



not; that is really the assessment of the bank stock. All this is assessed separately from the bank—the furniture and fixtures and the real estate are assessed by the assessors separate from the bank stock. The bank stock is assessed separately, and this shows the assessment of the bank stock, and I deduct the assessment of the other features from the assessment of the stock.

THE COURT: Do the county officers deduct the assessed value of the real estate from the—

A. No, sir—the book value. That is carried on the books of the bank. It is deducted from the capital stock of the bank, and then the balance is assessed to capital stock.

(Continuing) The surplus and undivided profits are added to the capital stock first, and then the deduction is made of the book value of the bank's real estate, improvements, and furniture and fixtures.

THE COURT: That is, if a bank had a capital stock of a hundred thousand dollars and put a book value of one hundred thousand dollars upon their real estate, they wouldn't pay any taxes upon the capital stock?

A. No. We have one of the banks in this county that doesn't pay any tax.

Q. On its stock?

A. On its capital stock, yes, sir. They have more real estate than—

(Continuing) Without going into each of these

several sheets, in each case I have followed the same methods that I have described with reference to those banks in Kootenai County.

MR. GRAY: I desire to offer those in evidence. There are, for the assistance of the court, in this exhibit, compilations of the total amount of the mortgages, for instance, in a county, and the assessed value thereof.

(Witness): In the year 1918 I was assessor of Kootenai County, and was assessor of Kootenai County for two terms, from 1915 to 1918 inclusive. I attended the meetings of the assessors held at Boise in January, 1917, and in December, 1917, copies of the minutes of which have been marked Exhibits 1 and 2. No, I don't think I was at the first meeting either, but I got a copy of that, of course. I was not present in January, 1917, but I was present in December, 1917. And I had in my possession and in my office copies of each of those proceedings. I was present when the assessors at that meeting passed their several resolutions with reference to the assessment of property in the state. During the period of assessment in 1918, for that year, as closely as I could I used those minutes and acted upon the agreements and resolutions there made. There were members of the State Board of Equalization present at the meeting I attended; Governor Alexander was there, and he addressed the assessors at that meeting, in December, 1917, and those minutes there I think show his address



there. I think all the State Board of Equalization were there; that is, they were called in to the meeting anyway.

In the year 1918 I was familiar with the value of property generally in Kootenai County. In Kootenai County, in the year 1918, in making the assessment I tried to arrive at a fifty per cent basis on all property and assess it at that rate. Prior to that time there had been a great deal of criticism about the valuations placed on the property in Kootenai County by me, and I was considered a high valuation assessor, and I tried as near as I could to conform to the arrangements made at this meeting in 1917, and I made up my mind, from the figures that were placed on the livestock and other property that was considered at this meeting, that a fifty per cent basis was what the entire Board and also the assessors were attempting to put through, at this meeting; I refer to the State Board of Equalization.

MR. POTTS: I think, if Your Honor please, that the statement of the witness that he made up his mind to some effect is very incompetent testimony. He might have made up his mind to something without any basis for it.

THE COURT: Yes. That part will be stricken out.

WITNESS: On page 11 of these minutes, it was moved and seconded that the valuation for 1917 on

cattle be adopted for 1918. That 1917 assessment was \$30.00 a head for all cattle two years old and over, except milch cows, and it was agreed on \$40.00 a head for milch cows. It says here that hogs were six cents a pound, but I think really the agreement was six and a half cents for all hogs that was grown hogs; that was at the weight price. The Governor in his address to the assessors thought that sheep would stand raising. Sheep in 1917 had been assessed at \$6.00 a head, and in 1918 he recommended that they be raised \$2.00, and the assessors adopted that figure, \$8.00 a head. And this price of \$12.00 a head on fine stock was left to the judgment of the assessors. The matter of assessment of furniture and fixtures was next discussed, and decided to assess on the same basis as other property; and also tractors and threshing machines be assessed as machinery. All these things were either agreed to be assessed on the same basis as 1917, or with the additions that was recommended by the Governor, and all those figures there are really on a basis of fifty per cent of the actual value. I knew or had occasion to make inquiry and ascertain the market value of hogs in 1918, at the assessment time, and it was something over \$15.00 a hundred, live weight. It was upon those resolutions and those facts that I issued those instructions and made that assessment. In the written instructions that were given to my deputies, the



law has always said that the assessors should assess property at full cash value; but this has never been done, and although those printed instructions, or those written instructions had told them to assess—in the commencement of it it said to assess property at full cash value—yet in the figures that was given afterwards, following out the suggestions of the State Board and the meeting of the assessors, the figures that was placed in those instructions were on a basis of fifty per cent; that was my judgment at that time.

Q. Mr. Wonacott, I will ask you if at any time you procured from the Bureau of Crop Statistics in Blackfoot, Idaho, a copy of the bulletin which was issued by that Bureau, of the United States Department of Agriculture?

A. Yes, sir.

Q. Is that the exhibit which you hold in your hands?

A. Yes, sir; but I got this in Boise, from Mr. Julius Jacobsen; he gave me this.

Q. Who is he?

A. He is the United States officer there, and he compiles these records.

Q. An officer of the department?

A. Yes, sir.

Said document was thereupon marked PLAIN-TIFF'S EXHIBIT NO. 12.

MR. GRAY: January 10, 1919, is the date. I would like to offer that in evidence.

MR. POTTS: This proposed exhibit seems to be incompetent, irrelevant, and immaterial, and we object to it on all those grounds, and it is not properly identified or shown to be correct or accurate, or certified by any public official.

MR. GRAY: It is a regular bulletin, and it is issued by one of the departments of the United States.

MR. POTTS: It is not identified or certified as being correct or accurate.

THE COURT: The objection is sustained.

MR. GRAY: I would like to offer at this time, if Your Honor please, a copy of the report of the Department of Farm Markets of the State of Idaho. That is not certified. I sent for one, but it has not arrived, Mr. Potts. It is the regular report issued by that department.

MR. POTTS: We object to it as incompetent, irrelevant, and immaterial.

MR. GRAY: You don't object to the fact that it is not a certified copy? I will have that here, I imagine, in time, but—I would be glad to have you examine it.

MR. POTTS: I don't see in what respect it would be material in this case.

MR. GRAY: Well, I am perfectly willing to say to you the reason. The assessors of this state by law are required to report each year to the Director of the Farm Markets the production of the various grains and hay, etc., in the county, and that is com-



pared by him and put in his official report, required to be done by law. It bears a very intimate relation to the total assessed value of the agricultural property in the state.

MR. POTTS: We object to it as incompetent and immaterial.

MR. GRAY: I will ask leave at some time before the case is finally submitted to Your Honor, to substitute a certified copy.

CROSS-EXAMINATION:

I think I was known as a high assessor prior to 1918; prior to that time I had tried to substantially comply with the law requiring property to be assessed at its full cash value. I think in fact there is quite a reduction in the assessment of property in Kootenai County for 1918 from 1917. In 1918 I did not follow the same basis for assessment of property in Kootenai County generally that I had followed in 1917. In 1918 I issued written instructions to my various field deputies to guide them in the assessment of property. I don't know whether Defendant's Exhibit 2 is a copy of those written instructions or not. When you read it before I thought it referred to cattle at \$35.00 a head, and I know the rate was \$30.00 a head, in the instructions. It is pretty near a copy, but I don't know whether this is the 1917 or the 1918 statement or instructions. You will notice here that some of these figures have changed here,—cattle, milch cows, \$40.00 a head. I am not certain whether

that is a copy or not. Forty dollars a head is the proper figure for milch cows; that is what we assessed them for in 1918. In 1917 I assessed them at \$35.00. So I raised the valuation on milch cows in 1918, for the reason that the State Board raised my valuation themselves in 1917. They increased milch cows to conform to the balance of the State, and in 1918 the figures fixed by the assessors was \$40.00 a head, and consequently I put the figure at \$40.00 a head. I think cattle was the same price in 1918 as in 1917, \$30.00 a head. I think the city property here in Coeur d'Alene was reduced quite materially in 1918; that is my recollection of it. I don't remember whether there was much reduction in other property; I don't think there was. I don't remember whether there was any reduction in other property as a class in 1918? I don't think there was any substantial reason for reducing the assessed valuation of Coeur d'Alene City property in 1918, on account of depressed conditions, depressed valuation in property.

Q. Is it not a fact that on the second Monday of January, 1918, and for months prior to that and succeeding that, that there was practically no sale for property in this city?

A. I don't know about that. I don't remember just about the sales, whether there was very many sales made or not. I do not remember that there were no sales made or that property couldn't be sold.



I think in 1918 they had got practically over the real low prices. It is not a fact that the reason for the reduction of valuations of Coeur d'Alene property in 1918 was because it had very materially decreased in actual value. It had got to the bottom just as far as it had to go, and it was really better then, in January, 1918, than it had been for some time.

Q. Then aside from the decrease in property in this city, you substantially complied with the law in the assessment of other property in the county in 1918, did you?

A. I assessed it at about fifty per cent.

Q. Will you kindly explain to us how it is that if you did substantially comply with the law prior to 1918 and assessed all property except property in this city without reduction in that year, that you say now that you assessed at fifty per cent in 1918?

A. Well, I did the same as a great many other assessors did all the time in this state. While the law has always been that property should be assessed at its full cash value, yet the law has never been complied with, and there was a great deal of complaint about my assessment, especially of Coeur d'Alene property, prior to 1917. Everybody had said that I had over-assessed them, and hadn't assessed property as low as I had in other sections, and that is the reason that I gave them the reduction in Coeur d'Alene in 1918. I think I tried

to comply with the law at all times. And this matter about the full cash value was a case where the authorities over the assessors acquiesced in it, and not only acquiesced in it but always insisted that the assessors break the law practically when they came to assessing property. I don't see any change in the assessment this year. The assessment of this year is practically a copy of my assessment last year.

And my assessment last year was practically a copy of the assessment in 1917, with the exception of Coeur d'Alene.

I had attended a meeting of the assessors of the State prior to this meeting held in December, 1917. At this meeting about which I have testified prices on various livestock were agreed upon, as a basis of reaching a uniform method of assessing livestock throughout the state. And the same is true as to other articles of personal property, for the purpose of getting at uniformity in valuation. I do not remember whether, in order to get uniformity in the assessment of stocks of merchandise it was agreed that seventy per cent of the inventory price should be the valuation for assessment purposes. But I remember the Governor's address to the assessors. He suggested that merchandise should be raised in the state; all classes of merchandise had increased in value, and for that reason he thought that the stocks of merchandise, or that the total value of merchandise should be raised throughout the state.



In assessing merchandise I think we took about fifty per cent of the inventory price; and the same way with furniture and fixtures.

I think that in assessing the classes of personal property which are enumerated in my instructions to field deputies, those prices were followed generally in this county; for instance, white pine logs, \$9.00 per thousand; yellow pine and mixed logs, \$6.00 per thousand; and other items of personal property as specified. To the best of my knowledge, I think they were followed in this county. I think the total assessment made by me of property in Kootenai County in 1917 was along about eleven million something. I am not sure what it was in 1918; it may have been twelve in 1918. I haven't got the figures here. It is in the meeting of the State Board of Equalization there; it states there. But it is around that figure. That is exclusive of public service corporations. Kootenai County it doesn't show. It shows the total equalized valuation of the original roll. I find it on page 37—Kootenai County, \$11,595,837, is the equalized value. In arriving at the equalized value I think there was a little increase made in the valuation that I made; I think that the State Board increased lumber. I can't remember what actually was increased, but I know the State Board increased some things. I think they increased lumber, one item. It is all shown in the report of the State Board. I took the figures for this date on pages 60, 61 and 62, of

Exhibit 4, the bank assessments in Kootenai County, from the records in this county. And the book value of the lands I took from the statements furnished by the banks to the assessor. They reported the sums at which they were carrying their real estate on their books. In making that assessment a deduction of the book value of the real estate and the furniture and fixtures was allowed from the book value of the capital and surplus and undivided profits, and the assessment was made on the balance remaining, the assessment of the capital stock. The real estate was assessed separately, and then I made an assessment on the book value of the capital stock, less the book value of the real estate and furniture and fixtures. The assessment on the book value of the capital stock, after making the deduction I have mentioned, was for its full book value, less that deduction, and not on any percentage basis. I don't think I knew anything about the value of bank stock in this county; in fact I didn't own any.

Q. You have testified that you got your data and prepared all these various tabulations which were compiled by you, in the same way, used the same methods in the different counties, as far as each tabulation was concerned; for instance, that you used the same method in getting your tabulations of transfers and deeds in the various counties, and the same methods in getting your tabulations of Federal Land Bank loans?



A. I didn't take any Federal Land Bank loans.

I took deeds and mortgages, and some state loans, in those pages that I wrote off there, and used the same method in taking them all. Among others I took the transfers in Kootenai County, and mortgages in Kootenai County. I think I followed the same methods in the other counties in which I made these tabulations that I did in Kootenai County.

Q. Your tabulations in other counties are just as accurate and no more accurate or correct than those in Kootenai County, are they?

A. I think they are accurate, yes.

I used the same care, and no more, in making my tabulations in other counties about which I have testified as I did in Kootenai County, and there is no reason to believe that my tabulations in the other counties are any more accurate than the tabulations in Kootenai County.

I am not right now employed by the plaintiff, the Washington Water Power Company. I was in their employment for about five months perhaps altogether, in this year. I was not employed by them in 1918 at all.

Q. Are you not, as a matter of fact, here now on a per diem, that is, so much a day, for your services, from the Washington Water Power Company?

A. No, sir, not under any salary or anything now.

Q. On the 24th day of June, 1918, after you had

completed your real property assessment roll, is it not a fact that you subscribed and swore to an affidavit stating, among other things, that according to the best of your judgment, information and belief, you had assessed all property in Kootenai County at its full cash value?

A. I think I made that affidavit.

(Continuing) I don't remember just what day it was; I made the affidavit. I also made an affidavit to the same effect during the latter part of the year, on or about the 17th day of December, 1918, as to my assessment of personal property in this county, and swore to both of those affidavits. In assessing the property in this county in the year 1918 I assessed it for fifty per cent, as near as I could.

Q. Did you instruct any of your field deputies in the year 1918 to assess the property which they were to assess on any percentage less than its full cash value in Kootenai County?

A. I got out that written instruction for them, and then I told them to follow the figures that was given in that instruction, and those figures are about fifty per cent, I think.

(Continuing) I think there may have been classes of property not included in those instructions; I tried to get most of the classes in there.

Q. Did you, aside from these written instructions, instruct your field deputies in 1918 to assess on any percentage of full cash value?

A. I don't think I did, except Mr. Kelly. I think



Mr. Kelly and I talked the matter over before he went out in the field. That is the conversation that he testified to. I don't remember when it was, but it was in 1918, when he started out. He wanted to know if he was to assess at fifty per cent of the value, and I told him the law required us to assess at full cash value, and it wouldn't be right for me to tell him to assess at fifty per cent; but I said, "You can draw your own conclusions; there are the figures."

(Continuing) That is the way I handled it and that is the way the rest of the deputies got it, too. If I remember, I think they all had the same instructions. I don't think I told them to assess at fifty per cent, but I gave them those figures, and those figures are about fifty per cent of the actual value. I do not think that \$9.00 per thousand for white pine logs was in excess of fifty per cent; I know pretty well. I know that yellow pine and mixed timber at \$6.00 a thousand isn't in excess of fifty per cent; it isn't fifty per cent of what they paid in January, 1918. In January, 1918, yellow pine and mixed were not selling at about eight or nine dollars. I sold to the Winton Lumber Company myself at \$13.00 a thousand, in the spring of 1918. That was while I was assessor.

#### RE-DIRECT EXAMINATION:

Referring to my employment by the Washington Water Power Company, Mr. Gray employed me and has been paying me, when I worked, \$200.00 a

month and my expenses. I was employed in making these compilations. I think the employment started on the 2nd of April, and I got back here some time the latter part of June—about the first of June, I guess it was—and then I went out again in July, right after the 4th of July, and was nearly two months on that trip. Then there was one additional month since then, but I got through about a month ago.

7:30 P. M., Dec. 18, 1919.

MR. POTTS: We admitted that the sum of \$23,-080.84 was tendered, and we didn't deny that. We denied the allegations that the plaintiff had tendered the sum legally due on its said property to said tax collector, or has been ready and willing to pay. As the facts are alleged, it is not denied that the tender was made as alleged.

MR. GRAY: Since that day, under order of the court, the money has been paid, the amount that was tendered.

SETH D. JONES, sworn on behalf of plaintiff, testified as follows:

**DIRECT EXAMINATION:**

I reside at Whitebird, Idaho County, Idaho; was born in Idaho County in 1869. I am a farmer and stock raiser, and was engaged in that business in 1918 and prior to that time. I have been engaged in that business most of my life. In my business as a farmer and stock man I have been engaged in



buying and selling and raising cattle. I have handled very little sheep, but have handled lots of hogs. I was familiar with the cash value of common cattle on the second Monday of January, 1918, the ordinary run of cattle, not including calves or yearlings, that you would find in that country, in Idaho County. That value was about fifty to seventy-five dollars. The value per head, taking herds as they would run, would be owing to the quality and how they were bred. The value of average cattle I would say would be about sixty dollars. The value of sheep per head would vary, according to the class of ewes and the breeding, from twelve to eighteen dollars, or maybe better, for special bunches. The average value of a bunch that you would find at that time of the year, if they were young, and good ewes, would be about sixteen now, or at that time they would be about eighteen. The value of stock hogs per pound, live weight, in that community at that time was about twelve and a half cents a pound. I am familiar with the value of agricultural lands in Idaho County; I handle some land, and I think I was familiar with the value in 1918. I have observed sales and known of sales personally of agricultural lands throughout that county, and I have bought and sold land. The average value of agricultural lands in Idaho County at that time would be owing to the location and the kind of land. The general average value of agricultural land in the county would be from \$85.00 to

\$125.00 an acre. In my business I was familiar with the cash value of dairy cows, milch cows, in that community, at that time, and it would be from seventy-five to a hundred dollars.

#### CROSS EXAMINATION:

I do not think there was any agricultural land in Idaho County in January, 1918, on Camas Prairie, or in that country, worth less than \$85.00 an acre, excluding the rocky and rough land that would be too rocky to farm; that would have to be for grazing purposes. Every piece of agricultural land in that county on Camas Prairie that was fit to farm was worth \$85.00 an acre at that time. The biggest portion of the farm land in Idaho County is on Camas Prairie, I should say ninety per cent. The other ten per cent is in the Clearwater country and in the Salmon River country. In my figures of from eighty-five to a hundred and twenty-five dollars I included all the good farming land there; I included the Clearwater and Salmon River country. I don't know of any land that was fit to farm selling for less than \$85.00 an acre in 1918. It was selling now and then; it wasn't selling all the time; there were a few sales now and then. There are a few incorporated tracts of land on Camas Prairie, and some Indian land on the north end, but very little of the Indian land in Idaho County.

In the grade of cattle which I have designated as common cattle, ranging from fifty to seventy-five dollars per head, I figure the way the cattle are



graded, with the proportion of blood and care and attention that makes them good cattle. In dairy cattle there might be a little poorer grade than the grade of common cattle about which I have testified and on which I have placed these prices; they might go down a little lower in dairy cattle, that is, bred from Jerseys and Holsteins and the like, they would go down lower than that, lower than common cattle, when they are turned into beef produce they are not worth so much. These cattle that were worth from fifty to seventy-five dollars per head, the fifty dollar cattle wouldn't be very good, but the seventy-five would have to be extra good cattle; they would have to have their even proportion of steers, to be classed up, an even proportionment. They would be what I would term stock cattle, that is, two-year-old steers and two-year-old heifers, with yearlings and calves included. They would have to be a good grade of cattle to be worth that money. They were not the class of cattle which were ready to fatten for the market, but for breeding purposes and young steers to prepare for the next year, to make beef the next year. There are not very many cattle in our country that wouldn't come within the grade of common cattle, because they raise mostly beef, with very little dairying there. Ten or twelve per cent, something like that, would be as much as there would be.

There were a good many herds of sheep in Idaho County in 1918, and at that particular time sheep

generally were higher than they are now.

Q. And higher than—

MR. M'NAUGHTON: I think that is immaterial.

THE COURT: He may answer.

Q. And higher than generally, than ordinarily?

A. I think that last year was a little the highest year we had on sheep; that is the general impression of the sheep men.

(Continuing) I think I gave you the minimum on hogs in 1918, but generally speaking hogs were a very high price, twelve and a half up.

There were a great many sheep owned in Idaho County. There was a great many men went into sheep there last year and year before last; they sold out their cattle and bought sheep. There was not very much dairying in that county; there were a few milch cows; milch cows were rather scarce. People gave a good price for what they called good milch cows.

#### RE-DIRECT EXAMINATION:

In giving my value on hogs as twelve and a half cents up, they were as high as twenty-one cents this summer.

#### RE-CROSS EXAMINATION:

That would be for stock hogs; fat hogs I think went about right around twenty-two cents. If the people had plenty of feed they wanted the stock hogs; there was a good demand for stock hogs last year. In January people didn't want to feed stock hogs, and after they got the feed in them and got



them ready for market the packers put up the extreme price on hogs, and I think hogs went to twenty-three cents in Spokane. They were worth about twenty-two there. The difference in the range of prices was between one part of the year and another. In the winter of 1918 hogs were lower. The prices that I have mentioned were for stubble-field hogs and also for shipping. Those prices were paid generally at the point of delivery, at the railroad stations, on Camas Prairie.

JOHN S. SIMPSON, sworn on behalf of plaintiff, testified as follows:

I am a certified public accountant of the State of Washington, at present employed by the Washington Water Power Company as auditor, and reside at Spokane. I have occupied that position since August 28, 1918. Prior to that time I was employed by the Washington Water Power Company as a special accountant, from about February 1, 1918.

Prior to the second Monday of January, 1918, there was prepared by the then auditor of the Washington Water Power Company, a list of operating properties of the Washington Water Power Company, subscribed and sworn to by the secretary of the Washington Water Power Company, which I checked with the books, and which I afterwards saw at Boise, during July, 1918, I think, during the meeting of the Board of Equalization. There was a copy of the report of the President or Board of Di-

rectors of the company also forwarded, at that time, or soon after. I saw a request for that report, and know that it was forwarded, and that also was at Boise in July. We kept an office copy of that report which was sent to the State Auditor, and which I have here. I have both a copy to the Board of Equalization and a copy of the annual report of the Washington Water Power Company for the year ending December 31, 1917.

MR. GRAY: I will offer these in evidence.

Said documents were thereupon marked PLAIN-TIFF'S EXHIBITS 13 and 14.

WITNESS: The office copy which we kept checks exactly with the copy sent to Boise, to the Board. There was not, to my knowledge, any further request or any request made by the State Board of Equalization for any further data or information or facts. In the course of business all such requests are referred to me and I have heard of none. I was at Boise in August, 1914, at the session of the State Board of Equalization. Mr. Gray and myself were present, representing the Washington Water Power Company. I think at that time Mr. Gray read from the findings of the Public Utilities Commission of Idaho on the value of the property of the Washington Water Power Company in this state, and also presented a statement of the mining business that we had lost during the year in the Coeur d'Alenes, also the percentage of taxes paid in Idaho to the gross earnings of the company



in Idaho. The attention of the Board of Equalization was directed to what the instrument was that Mr. Gray read to them. I think it was referred to by Mr. Eagleson or Mr. Van Dusen, State Auditor. The Board had before them a copy of that judgment and those findings of the Public Utilities Commission, and it was discussed and questions asked Mr. Gray concerning it at that time.

MR. GRAY: I desire to offer a copy of that opinion and those findings, in case No. F54.

Said document was thereupon marked PLAIN-TIFF'S EXHIBIT NO. 15.

The witness then, upon request, produced a copy of the other paper which Mr. Gray had presented to the Board.

MR. GRAY: In that connection, I should like to offer the original copies of the complaint and several orders directing the Washington Water Power Company to appear and answer in the case of Peterson against the Washington Water Power Company. Those are all original copies, except the answer, which is my office copy.

MR. POTTS: We think that is immaterial, and object to it on that ground. We admit that the Public Utilities Commission had jurisdiction to enter the judgment and decision and findings.

MR. GRAY: I alleged in the complaint that this was a case which did involve a hearing upon the valuation of the company's property, and you denied it.

MR. POTTS: I denied it in the way it was alleged.

MR. GRAY: You do not deny that the judgment was entered in the case in which the valuation of that property was involved?

MR. POTTS: We alleged it, and we now admit that the Public Utilities Commission rendered the judgment and decision in the action of Peterson against the Washington Water Power Company, in case No. F54, in which this order No. 504 was entered.

MR. GRAY: And I want an admission, or else the record, to show that not only did they have jurisdiction, but that one of the questions involved was the valuation of the property of the Washington Water Power Company in Idaho.

MR. POTTS: We admit that. We admit that the case was for the purpose of determining the valuation of the property.

Q. This is an exact copy of the paper which I filed at that time, of the other document, Mr. Simpson?

A. Yes, sir.

MR. GRAY: I offer that in evidence.

Said paper was thereupon marked PLAIN-TIFF'S EXHIBIT NO. 16.

MR. POTTS: We object to this offer as immaterial.

MR. GRAY: It is part of the showing.



THE COURT: You contend that you had this before the Board?

MR. POTTS: We concede that it is admissible for the purpose of showing what was presented to the State Board.

THE COURT: Very well.

WITNESS: You offered me as a witness before the Board and had me sworn and present the facts as I knew them, under oath, and also with reference to the exhibit which has just been introduced, together with the findings of the Commission. Plaintiff's Exhibit No. 16 was prepared under my direction. Mr. Gray also had before the Board a statement showing, I think, the sale values and assessed values of land in different parts of the state. I remember that very document that you offered (referring to Plaintiff's Exhibit No. 17). That gives the owner's value and the appraiser's value, and the loan value and assessed value of land in the State of Idaho. I remember perfectly your having that document there and asking to read it, and calling the attention of the Board to it.

Said document was thereupon marked PLAINTIFF'S EXHIBIT NO. 17.

MR. GRAY: We offer this in evidence.

THE COURT: It may go in.

Q. Have you any recollection as to what statements, if any, I did make with reference to the proportion or the ratio to the full cash value of the assessed value in Idaho was?

To which question counsel for defendants objected, on the ground that it was immaterial and incompetent, which objection was by the Court sustained, and to which ruling of the court the plaintiff then and there excepted.

WITNESS: At the time the decision of the Public Utilities Commission was filed I checked the same over carefully, and have since. I helped prepare the computations and figures contained therein. I am very familiar with the operating property of the Washington Water Power Company in this state. Paragraph seven includes the operating property of the company within the State of Idaho. In the appraisal and inventory set forth in the decision of the Idaho Public Utilities Commission, Exhibit 15, all of that property is not included; the operating property at St. Maries is not included. That is a distribution system only. It is not connected with the power transmission lines of the Washington Water Power Company; the power is purchased from the Milwaukee Lumber Company. All of the other operating property of the Washington Water Power Company is listed in the findings of the Commission. Subsequent to the date fixed as the date of finding the value by the Commission, that is, as of December 31, 1917, there were additions to the plant which were not included within that appraisal. St. Maries was excepted. There were no additions up to December 31, 1917; there were during the year 1918. We could not ac-



count for any change between December 31, 1917, and the second Monday of January, 1918. There has been an appraisal of the property at St. Maries by Mr. Henry L. Gray. Mr. Fletcher made the actual count and pricing of the property, the date of that appraisal being June 30, 1914. There have been additions made to that plant since that date, the additions from June 30, 1914, to December 31, 1917, amounting to \$9,627.00. Those are actual expenditures, taken from the books of the company. The total value of that plant, as shown by Mr. Fletcher's appraisal in 1914, was \$29,752.00. Independent of Mr. Fletcher's figures, I checked over the inventory of the property at St. Maries and priced it, using for that purpose largely the actual cost as taken from the books. The cost of that plant, as taken from the books, according to my figures, was forty-three thousand and some odd dollars, I think, the original cost of the property, upon which I computed the depreciation and fixed the depreciated value, based upon the cost, as of December 31, 1917. I used the same depreciation allowance as are used by the Public Service Engineers of Washington in the appraisal of the property of the Washington Water Power Company, and the same as were used in the Idaho decision also. As a general rule, an operating property runs about seventy-three per cent of the value new, and after making calculations I decided that was about right, and so used that in arriving at a present

value of approximately \$31,000.00.

I have made an investigation into the earnings of the Washington Water Power Company from its Idaho business, for several years last past, and have prepared a table showing the gross earnings and the cost of operation and the net earnings, which I have here. There are two tables, one showing the gross revenue and another showing the operating expense, depreciation and taxes; that statement shows the revenue for the years 1911 to August 31, 1919, inclusive. That was taken from the books of the company by myself.

Said table was thereupon marked PLAINTIFF'S EXHIBIT NO. 18.

The next sheet shows the operating expenses, taxes, and depreciation of property in Idaho for the years 1911 to 1918 inclusive, and was taken by me in the same way. Only I might add that the cost of production, commercial and general expense, have to be apportioned. In that apportionment I have used the usual rules that commissions generally take to ascertain the portion of expense of a company like our own that goes to any particular locality.

Said table was thereupon marked PLAINTIFF EXHIBIT NO. 19.

On the cost of production I took the percentage of the kilowatt hours distributed within the State of Idaho to the total production of all the power plants. On the commercial expense I divided that



on the number of accounts, on the percentage that the number of accounts in the State of Idaho bear to the total percentage of the number of accounts of the company. On the general expense, I divided on the percentage that the gross revenues in the State of Idaho bear to the total revenues of the company. For my depreciation I use the same percentages as the engineers of the Public Service Commission of Washington used in figuring our rates, namely, three per cent. Those are substantially the same rates of depreciation which are found in the report and which were used in the findings of the Idaho Commission, only they are figured a little different. In the findings of the Commission the depreciation is found on each class of property, which would be somewhat higher than three per cent. While I have arrived at a figure of three per cent, which, applied to the total value of the property, including non-depreciating property, such as real estate—but you get practically the same result; but I just did that for convenience in figuring.

MR. GRAY: I offer in evidence Plaintiff's Exhibits 18 and 19.

To which offer of the plaintiff the defendant then and there objected, on the ground of immateriality and irrelevancy, which objection was by the court overruled.

Q. Mr. Simpson, have you prepared, simply for convenience, the percentage of return upon the

sum of \$2,470,000.00 represented by the net revenue in Idaho, for the years 1916, 1917 and 1918?

A. Yes.

Q. What are they?

MR. POTTS: We object to that as immaterial and irrelevant, and not responsive to any issue in this case, for the reason that the sum of \$2,470,000.00 is not shown by the evidence in this case to be any valuation of any property of the Washington Water Power Company.

THE COURT: Well, I will let him answer. We will consider the whole subject later.

A. In 1916 the per cent earned on \$2,470,000.00 was 5.2 per cent. In 1917 it was 6.3 per cent. In 1918 it was 4.3 per cent.

(Continuing) As chief accountant of the Public Service Commission of Washington, I prepared a table showing the actual cost of the lands and water rights in the several power sites of the Washington Water Power Company on the Spokane River, which is contained in the findings of the Public Utilities Commission of Idaho. I have checked those figures over so that I know they are correct. The property of the Washington Water Power Company is situated in the counties of Kootenai, Bonner, Shoshone, Latah, Nez Perce and Benewah, State of Idaho, and in those several counties is situated in different school and road districts and in different municipalities, of which there are a large number. I made a computation to



determine the percentage of the gross income in Idaho assessed for state and county taxes for 1918.

Q. What was the per cent of the gross income of this company in Idaho assessed as state, county and municipal taxes, for the year 1918?

MR. POTTS: Objected to as immaterial and irrelevant.

THE COURT: I don't see its materiality.

MR. GRAY: It is in the statement which I presented to the Board of Equalization, and I desire to follow it up by further testimony from this witness that he has taken from the census reports, the reports of several thousand public utility companies, and the percentage of gross income which is charged for such taxes, for the purpose of showing that it is exorbitant and a large sum, so large that it in itself attracts attention. It is out of line with that tax which is paid by public utility companies all over the United States. Mr. Post suggests that it is so high that it almost raises the inference of wrong being done to this company.

THE COURT: I will let it go in to make up the record, although I don't think it is competent.

A. Thirteen and six-tenths per cent.

WITNESS: I have prepared a statement of 3659 operating electric light and power properties, taken from the United States Census Report of 1912, showing the percentage of the gross income which they are required to pay in state, county, and municipal taxes. This paper which I hand you is

a tabulation of such information, in geographic divisions, with the number of stations in each geographic division of the country, the gross revenue derived from operation, the amount of real and personal taxes, and the per cent of the tax to the revenue.

Said paper was thereupon marked PLAIN-TIFF'S EXHIBIT NO. 20.

MR. GRAY: I offer it in evidence.

MR. POTTS: Objected to as incompetent, irrelevant, and immaterial, and not the best evidence, but principally because it is irrelevant.

THE COURT: I think I shall let it go in with the other, but just to make up the record. I think, Mr. Gray, that I shall exclude both of these. You can make up your record the same way. They are both written documents. No—the other was an oral answer.

MR. GRAY: An oral answer.

MR. POST: The other is a mere mathematical compilation that the attorneys can make.

THE COURT: Yes. Your record can be made up just the same.

CROSS-EXAMINATION:

I computed the net earnings of the Idaho property of the Washington Water Power Company for several years; the computation I made was earnings on the valuation of \$2,470,000.00. I have computed the actual net earnings of the Washington Water Power Company, but I didn't put the



sheet in. It is just the gross earnings on that sheet, and on the other sheet are the operating expenses, so it is a mere matter of computation; you would get that simply by subtracting one footing from the other. I do not think the report I filed with the Board of Equalization showed our net earnings in Idaho. The report that we filed with the State Board in 1918 said that the net earnings in Idaho were not available; we give the earnings of the entire company. I did not make that report. I made the computations included on Plaintiff's Exhibits 18 and 19, from the books of the company. The revenue was taken exactly from the books; it was kept that way on the books. There is a segregation of the income as between all localities, that is, the income coming from the Coeur d'Alene mines and from the City of Coeur d'Alene, etc., just as you see it on that statement. There was not kept in the year 1918 on the books of the Company an account showing the net income of the Idaho property. As far as the segregations included here are concerned, I made them by taking what I found on the books and segregating it, or apportioning it. I apportioned it to Idaho on the basis of the kilowatt hours distributed in the state. That is to say, I took the total number of kilowatt hours on the whole system, and the cost of production of the whole system, and took the number of kilowatt hours distributed in Idaho, and if it was a certain per cent, say 25 per cent, I

took 25 per cent of the cost of production. If we produced all of our power in Idaho and distributed it all in Washington, the total cost of production would go to Washington. There is included in cost of production the operation and maintenance of the power plants and tie lines. That does not take into consideration values of property at all; that is just the amounts paid out for wages of operators, oil, waste, etc., and supplies used in operating the power plant. It is not divided on the basis of actual cost of operation in each state. I do not know the comparative cost of operation of that part of the plant in the state of Washington as compared with that part of the plant in the State of Idaho. That method of apportioning is without regard to the actual expenditures in the state, from the fact that part of the power that is used in the state comes from the State of Washington, the Post Falls plant not being able to supply all the power that is used in the State of Idaho. The storage part of the property in Idaho contributes very materially toward operating the property in Washington; it enables the plants in Washington to produce more kilowatt hours than they otherwise would. I had no correspondence that I know of with the State Board of Equalization, in 1918, on behalf of the Washington Water Power Company. If the State Board of Equalization, through the State Auditor, requested that it be furnished the net income of the property in Idaho, or a segregation of the income,



no such letter reached me, and I don't know anything about it. As I explained, I was special accountant in the employ of the company at that time; I was not the regular auditor, up to August 28, 1918. I was doing special auditing for the company, and made figures for that assessment; I was in charge of the figures for the assessment, so that if there was any such correspondence it should have been referred to me.

THE COURT: I don't believe I am quite clear yet as to just what bearing these two or three sheets you have offered would have upon the ultimate question of the value of the property in this state. Using that extreme illustration again,—we will take the Post Falls plant—suppose that all the power which you developed there were taken into Washington and sold there, distributed, so that there was no revenue at all coming in from Idaho, what would be the effect, according to your method, upon valuation of property for assessment purposes in this State? Would the property here have any value at all in Idaho?

A. Not any earning value, no, sir.

Q. Would it have any assessable value, if you just take those accounts?

A. No, sir, it wouldn't have any value at all in Idaho if you determine its valuation from an earnings standpoint.

Q. I mean on the basis on which you prepared those sheets?

A. Yes, sir.

Q. In that case there would be nothing assessable at all in Idaho?

A. No, sir.

RE-DIRECT EXAMINATION:

The Washington Water Power Company has four power plants, located on the Spokane River, one at Post Falls, Idaho, one at Spokane, one at Long Lake, and one at Little Falls. What we call tie lines connect all the plants together, and all the electricity generated is thrown into the common transmission system. In determining the cost of production, we keep separate accounts so that we can determine the cost of production of a kilowatt hour at any one plant; we have a separate account of operating expense for each plant. We are not able to determine how many kilowatt hours from each plant go, for instance, into Washington, or Idaho, or any other place; it is all fed into the system. I know of no way by which we can determine the production cost except in the manner we have. You could determine the production cost at the plant itself, but you couldn't after it is distributed. So far as I am able to judge, there is no particular difference in the cost of production at one place or another; it will average about the same.

RE-CROSS EXAMINATION:

When I was present before the State Board of Equalization in 1918 with Mr. Gray, Mr. Gray presented to the State Board of Equalization a copy of



the findings and decision of the Public Utilities Commission in this case.

JOHN P. GRAY, sworn as a witness for plaintiff, testified as follows:

**DIRECT EXAMINATION:**

In the year 1918 I appeared before the State Board of Equalization in the matter of the assessment of the property of the Washington Water Power Company, and Mr. Simpson went with me. I went there to appear before the Board, for the Washington Water Power Company, and to urge the Board to place a valuation upon its property which was not in excess of its true value, and then for assessment purposes to take the percentage of that value which was applied to other property in taxing and equalizing the property of the state. I did not contend before the Board that the decision of the Public Utilities Commission on the value of the property of the Washington Water Power Company was binding upon the State Board of Equalization. I cannot remember precisely what I said to the Board, but I presented that report to the Board. Mr. Van Dusen already had it, and apparently had analyzed it. I called the attention of the Board to the fact that the Commission had found the cost of reproduction of all of the property of the Washington Water Power Company, less depreciation, and that it was set out in what is shown as table No. 2 in that decision, and that that

should be taken by the Board, while they were not bound by it, in the absence of better evidence, that sum should be taken by the Board as representing the value of the property in Idaho for taxation purposes, in January, 1918. I did call attention to the fact that in that summary of the cost of reproduction less depreciation there were two or three items of non-operating property and stores and working capital which should be deducted, and that they should take that as the value, and then, for taxation purposes, apply the ratio which they applied to other property in the state, and which I knew to be not in excess of fifty per cent. I think nothing particularly further that is material to this controversy happened before the Board, except a general discussion. I recall very well that Mr. Van Dusen directed my attention to the fact that in this report the State Public Utilities Commission had, for rate-making purposes, apportioned to the state of Idaho a sum equal to \$3,800,000.00. I called his attention at that time to the fact that that did not represent the value of any property situated in the state of Idaho, and that it was not based upon an investigation or inventory or appraisal of property in the State of Idaho, but was a figure arrived at between the two commissions by compromise, based upon the use of the maximum demand in the two states and the apportionment then between the two states for rate-making purposes of the total value of the company, based upon



that maximum demand. I called their attention to the fact that in the opinion the Commission had expressly found that Post Falls could not begin to produce enough power to supply the Idaho demand, and that the Idaho demand in large part at least had to be supplied from the State of Washington. I was also interrogated, I think, by one of the members of the Board,—I can't remember which one—I think perhaps Mr. Van Dusen—about these overflow lands in the State of Idaho. There was a letter, which is attached to the complaint, of Mr. Wonacott's, asking that they should not attempt to assess those, but let him assess them. That was called to my attention, and I urged that that was a part of the operating property of the Company and should be included in the general assessment, and that the total sum at which those were carried and at which they had been carried into the report of the Commission, was the actual cost to the company, and that, as shown by that report, it was probably more than they were really worth. There was one other thing that I think—This Exhibit 13 was submitted to me before it was sent—that is, the report to the State Auditor—to the State Auditor, for the Board of Equalization. I went over it. This one and the office copy and the other were there together, and I went over it, and on page 23 it is true that a portion of that page was not answered, under my advice, because it was absolutely impossible—was then and is now—to undertake to

distribute in the form of that table the income and disposition account in Idaho; it can't be done.

#### CROSS EXAMINATION:

Mr. Simpson has not succeeded in doing that for the purposes of this trial in the way it is required in that formal report. All of the information in Mr. Simpson's statements is contained in this. The net income for the state of Idaho is not given in that report; it is a mere matter of computation; it could be procured in the same way.

I did not call the attention of the State Board of Equalization to the fact that the Public Utilities Commission had held that the value of the property of the Washington Water Power Company in Idaho was \$3,800,000.00, because the Public Utilities Commission did not so hold. I did not call the attention of the State Board of Equalization to the fact that in the opinion of the Public Utilities Commission that Commission stated: "From all the evidence, facts and circumstances surrounding this case the Commission therefore finds that the present value of the used and useful property of the Washington Power Company on the 31st day of December, 1917, used in delivering electrical energy to the citizens of the State of Idaho, is the sum of \$3,800,000.00." Mr. Van Dusen asked me about that, and I simply read it over to him, and assumed that he would understand it, as I did, and as I think anybody else does, that property used and useful in the State of Idaho and in the State



of Washington for the delivery of power to the State of Idaho, was so found by the use of the maximum demand. I made the statement before the Board of Equalization that the Public Utilities Commission had found the value of the property in Idaho to be \$2,400,000 and some dollars, and called their attention to the fact that it had so found. I tried to make clear to the Commission that the Public Utilities Commission had found that the apportionment of the total valuation of the property of the Washington Water Power Company of \$20,500,000, apportioned in accordance with the value of the physical properties located in each state, was \$3,587,500.00 in the State of Idaho, based upon the cost of reproduction new, and not upon the value at the date we were discussing. I cannot say that I called the attention of the State Board of Equalization to the fact that the Public Utilities Commission had found that the total value of all the property of the Washington Water Power Company in the State of Idaho and in the State of Washington was \$20,500,000.00. I presented this in such time as they gave me and as I was able to have. I tried to explain the effect of that report. I certainly tried to impress upon them that they should take the depreciated value of that property instead of what it originally cost. I certainly thought it was very fair that they should take the depreciated value covering a period back several years. Before the Board of

Equalization the years 1910 to 1915 were taken in fixing the value, and the war years, the high-priced years, were thrown out, in fixing the value of the property of the Company by the Commission. They said it would be entirely unjust to attempt to value that property on war prices, because nobody would build it and nobody would buy it on those prices.

MR. POST: You are somewhat mistaken about that, Mr. Gray. Originally it was from June 30, 1910, June 30, 1915, and then they took the prices up to 1916.

WITNESS: They left out the year 1917, I know, because it was a very high-priced year.

There were six methods proposed for the distribution of this property for rate-making purposes, between Washington and Idaho. The tabulation of those various six methods is set down there in Table 7, I can't say that I called attention to that table. I presented them with that report; I discussed with them the question of the cost of reproduction new, the depreciated value, and I also discussed before them this three million eight hundred thousand figure, which was arrived at by taking the maximum demand in Washington, the maximum demand in Idaho, and apportioning the total value of the property for rate-making purposes upon that. I asked the Board of Equalization to reach their full cash value of this property on the decision of the Public Utilities Commission so far as they



went into an investigation of the value, cost of reproduction new, and depreciation, of that property, the depreciated value. That is the figure that I used, the actual values as you have it.

EUGENE LOGAN, sworn on behalf of plaintiff, testified as follows:

DIRECT EXAMINATION:

I reside at Spokane, Washington, and am a civil engineer. I have prepared from the United States Geological Survey water supply papers the daily discharge of the Spokane River at Spokane. There is a gauge maintained down there by the United States Geological Survey, which gives the elevation of the water. The Geological Survey furnishes a reading rating table so that you can ascertain the flow in second feet for each elevation, and I have simply taken that table and those water supply papers and tabulated, instead of in heights, as shown in the papers, the number of cubic feet per second for each of the days in this exhibit, that is accurately done.

Said table was thereupon marked PLAINTIFF'S EXHIBIT No. 21.

MR. GRAY: I would like to offer that in evidence, for the use of Mr. Wiley, who will testify later.

MR. POTTS: We object to it as immaterial and irrelevant.

THE COURT: In itself of course it would be.

I assume it will be used by your expert?

MR. GRAY: Yes, by Mr. Wiley.

MR. POTTS: We contend that all the testimony as to value is irrelevant, so naturally this would be.

THE COURT: Overruled.

WITNESS: I have at different times made investigations for the purpose of ascertaining the difference in flow of the Spokane River at Spokane and at Post Falls. The flow at Post Falls is 750 cubic feet per second less at Post Falls than at Spokane.

9:30 A. M., Dec. 19, 1919.

JOHN S. SIMPSON, heretofore duly sworn, upon being recalled, testified as follows:

DIRECT EXAMINATION:

Q. Mr. Simpson, will you give me the cost of the buildings, fixtures, and grounds, and of the hydraulic power plant and equipment at Post Falls, as shown on your books?

MR. POTTS: Objected to as immaterial and irrelevant.

MR. GRAY: The reason I ask this question, between the appraised value in the Commission's report and the book value as carried there is just a few hundred dollars difference, and Mr. Wiley based his figures on the figures in the book.

THE COURT: He may answer.

A. The hydraulic power plant, buildings, fixtures, and grounds at Post Falls, cost \$171,425.24.



The hydraulic power plant equipment at Post Falls cost \$418,830.56.

Q. Give the same thing for the Monroe Street plant in Spokane.

A. Buildings, fixtures and grounds, Monroe Street plant at Spokane, \$101,493.00. The hydraulic power plant equipment, Spokane, \$292,900.00.

JOHN H. FLETCHER, sworn on behalf of plaintiff, testified as follows:

DIRECT EXAMINATION:

I reside at Seattle, Washington, and my profession is that of appraisal engineer. I have had 24 years of engineering experience. The last eight years, with the exception of the time in the army, has been devoted exclusively to appraisal engineering. Part of that time I have been employed as engineer for the State Public Service Commission of Washington, and the remainder of the time in private practice. I have made appraisals of water plants, electric light plants, street railway plants, and gas plants. I have a degree of B. S. and C. E. from Kansas State University. During the time I was with the Washington Public Service Commission I had occasion to investigate, examine, and make an appraisal of the property of the Washington Water Power Company in Washington and Idaho. In that work I acted under the direction of Mr. Phipps, who was chief engineer of the Public Service Commission at that time. Mr.

Phipps had charge of the entire work. I was his direct representative on the job. I did the detail work of this appraisal, as near as any one man could do it. At times I had as many as fifteen men employed under me. We took up the property in Idaho just the same as we did in Washington; we paid no attention, so far as our work was concerned, to the boundary line between the two states, except as we divided the property one to the other. The unit prices and the cost and the method of taking up the property was done in just the same manner for the Idaho part as for the Washington part. In valuing the property, Mr. Swendsen was detailed as the representative of the Idaho Commission on this work. He also had one assistant detailed and paid by the Idaho Commission. Outside of that, all the men were paid by the Washington Commission. It was my understanding that the Commission were jointly valuing this property.

Q. Mr. Fletcher, will you just state the method of arriving at these values?

MR. POTTS: We object to this testimony as immaterial and irrelevant, and not responsive to the issues in this case, because the plaintiff is precluded from inquiring into or in any way attacking or going behind the findings of the Public Utilities Commission of Idaho, which it has pleaded and which it relies upon in this case, and which it presented to the taxing body that made the assessment which it is now seeking to have set aside.



THE COURT: This is really in explanation of these findings, is it?

MR. GRAY: No, Your Honor. I am going to introduce the schedules and appraisement which was the result of the work of these gentlemen, upon which findings were made, the valuation of the property of the company. I have it here in book form, and I want to present the result of this work. It is material in going to show the value of the property. We have alleged what the value of the property is here.

THE COURT: Well, I can see your theory if you were introducing this independently as evidence of the value.

MR. GRAY: That is what I am doing.

THE COURT: But I understood you were asking him as to what facts were before the Public Utilities Commission.

MR. GRAY: Oh no, I think not, Your Honor.

THE COURT: Well, if it is understood that it relates to the actual values rather than to what was done before the Public Utilities Commission.

MR. GRAY: Oh yes; that is what I was trying to get at. I might be able, counsel, to very much shorten this. The appraisal which was made places a valuation upon all of these single items of property, and if you will concede that the depreciated value of that property was according to the actual appraisal made in the field by these representatives, was as shown in this opinion, and

that its costs of reproduction new was as shown in the opinion, I think we might very materially reduce this. That is what the evidence will bring out.

MR. POTTS: We are standing upon this opinion. We have so announced before, and we reiterate it now, admitting that everything in the opinion is correct. I am not going to go any further than that; that is far enough. I admit that the tables in there are accurate and correct and what they purport to speak.

THE COURT: I think, gentlemen, I will let you put in this evidence upon the actual value of the property. I may say to you that apparently it would be very difficult to give to it very much weight, because it wasn't before the Equalization Board, and these findings you say were before the Equalization Board, with the implied request upon your part, at least, that the Equalization Board accept them as evidence of value. I really have difficulty in seeing how you can escape that position, even if you wanted to. As I understand, you are not here trying to escape from the position, but you are contending only that the findings here do not mean what the defendants claim.

MR. POST: Well, we contended, as I understand it, before the Equalization Board, that they should take the table of depreciated values, and that is the part of it that their attention was called to, and that is what we contended should be consider-



ed for the purpose of taxation.

THE COURT: Yes. Mr. Gray so testified. Assuming that to be true, how would this evidence now, that is, this independent evidence of value, be material? Counsel for the defendants, as I understand, are willing to stand upon the proposition that the Board, if it was bound to take, or if it had the right to take, the depreciated value, as set forth in these findings. So that it would be a mere question of law perhaps as to whether the Board of Equalization are bound to take the depreciated value rather than the value as found by some other method.

MR. POST: Anyway, the testimony of this witness will simply, in final analysis, arrive at the same figures of depreciated value as that set forth in that report, won't it?

MR. GRAY: Yes, sir.

MR. POST: If that is understood, we don't need to waste time.

MR. GRAY: I think we should introduce it.

THE COURT: This witness, of course, couldn't testify as to what the Board did.

MR. GRAY: He could testify as to what he did. What I have here is a copy of the schedules of property, the valuations made by these engineers, which I desire to have placed in the record, and that is what I was calling this witness for. It was under his direction that they were made. These are the same figures that were before the Public

Utilities Commission of Idaho and the Public Service Commission of Washington when they passed upon this case, and if I can put them in without any further examination of the witness, it will save that much time.

MR. POTTS: Assuming that they have been identified and are what they are stated to be, we object to them as incompetent, irrelevant, and immaterial, and merely an incumbrance of the record.

THE COURT: Perhaps in order that you may make up your record, you might identify them a little further.

Said document was thereupon marked PLAINTIFF'S EXHIBIT No. 22.

Q. Plaintiff's Exhibit 22 is what, Mr. Fletcher?

A. I recognize this total sum here as the summary of the cost of reproduction of Idaho property, further divided through different counties, different lines, in its respective units. The summary is brought forward on the first page, and I recognize this summary as the cost of reproduction as of June 30, 1915.

(Continuing) That is the result of the investigation and appraisal and inventory which was made under the direction of Mr. Phipps and by me in charge. The different tables in there are the unit items and lines, etc.

MR. GRAY: I offer that in evidence.

MR. POTTS: We object to it as incompetent, irrelevant, and immaterial, and not responsive



to any issues in the case, and on its face an attempt to go behind the findings of the Public Utilities Commission as to the value of the property in Idaho, and substitute therefor a summary or some figures made by engineers.

THE COURT: It will be received, subject to the objection.

WITNESS: This is the inventory which was made and which I have heretofore testified to. Some years ago, under the direction of Mr. Gray, I made an inventory of the plant at St. Maries. I have a copy of that inventory here. The items of depreciation and the percentages of depreciation in Exhibit 22 are practically the ones used by me at that time, and which were adopted by the two commissions. The commission determined a per cent of depreciation of three per cent, as I understand it, which for all practical purposes is correct. In working out mine, however, I depreciated each individual item.

I made an estimate of reproduction cost of the St. Maries plant as of June 30, 1914. In making that estimate I went to St. Maries and went over the entire property with a notebook, and noted each pole, counted the cross-arms on it, went into their meter records, their transformer records, in fact I made a complete appraisal of that plant at that time going into every piece of property that I could find in St. Maries. I then returned to Spokane and made it up in detailed form as it is

shown here. I worked up prices and submitted them to Mr. Gray, and he looked them over and corrected some and asked me to correct others, and we came to the final conclusion that these prices were approximately correct, as near, probably, as anyone could determine at that time.

Said estimate was thereupon marked PLAIN-TIFF'S EXHIBIT No. 23.

Exhibit 23 is a detailed estimate and a summarized estimate of the reproduction cost of that plant on the 30th of June, 1914.

MR. GRAY: I desire to offer that in evidence.  
CROSS EXAMINATION:

There must have been a difference in the cost of reproduction of this class of property, the St. Maries plant, as between June 30, 1914, and the second Monday of January, 1918. I went into the army at that time, however, and am really not competent to testify as to the percentage at that particular time. Since I came out of the army, as of the present time, I have advised myself of the general increase in the cost of reproduction of this class of property. I have not worked out the prices during the year 1918. There are many prices, and I have had no occasion as yet to work them out for that year. My general knowledge, however, is sufficient so that I know there was a very material increase.

A. J. WILEY, sworn on behalf of plaintiff, testi-



fied as follows:

**DIRECT EXAMINATION:**

I live in the city of Boise, and am a civil engineer by profession. I have had very nearly twenty years experience with hydro-electric plants, water power rights and plants. My first experience was in the year 1900, as chief engineer for the Swan Falls power plant on Snake River; then chief engineer of the Boise-Payette River electric power plant, on the Payette river; chief engineer of the Barber power plant on the Boise river; chief engineer of the Boston & Idaho Hydro-electric plant on the Payette river; chief engineer of the Idaho Consolidated Mines power plant on the Big Wood River; chief engineer of the Shoshone power plant of the Great Shoshone & Twin Falls Water Power Company, on Snake River; and of the Lower Salmon Falls power plant on the same river; chief engineer of the Southern Idaho Water Power Company's plant on the Snake River, at American Falls; consulting engineer for the first extension of the Swan Falls power plant on Snake River; chief engineer for the second extension of the same plant; and consulting engineer for the third extension for the Idaho-Oregon Power Company, of the same plant. I am familiar with water power developments in the State of Idaho, and with the value of water power rights. I have not known of any water power rights being bought or sold as an entity, within the last few years. I have been ask-

ed to make a study of the value of the flowage rights obtained by the Washington Water Power Company on Lake Coeur d'Alene and the rivers tributary thereto, what they call the Coeur d'Alene storage, and I have made such a study, and have an opinion as to the value thereof.

Q. What is it?

MR. WERNETTE: I object to that, if Your Honor please, as incompetent, irrelevant, and immaterial, and on the further ground that it does not tend to prove or disprove any of the issues in this case, and is trying to go behind the value that had been fixed and on which the plaintiff relied which was submitted to the Board of Equalization.

MR. GRAY: Do you concede that those rights are fixed in value at the sum of \$557,000.00, the cost?

MR. WERNETTE: The cost of what?

MR. GRAY: The cost of them; \$557,000.00 was so fixed by the Commission.

MR. WERNETTE: We admit, as stated before, anything that that decision of the Utilities Commission shows on its face. We don't make any objection to that whatever, and we rely on it.

THE COURT: I don't believe I quite understand the question, before you go further. By flowage rights, do you mean the rights to overflow lands, the flood lands?

MR. POST: Yes, by virtue of the Post Falls dam and controlling works.



THE COURT: You don't mean to include in that what the right to use the fall in its natural condition would be?

MR. POST: No, but what is the value that is obtained by virtue of their controlling works, the overflowing of the lake, of the lands surrounding the lake, and the rivers, which we paid out money for, what is the enhanced value by virtue of that, in other words, Lake Coeur d'Alene storage. Your Honor is aware that it has been contended in the past, and doubtless will be contended now, that that isn't tied up solely to Post Falls, that we get a benefit by virtue of that storage at Spokane and Little Falls and Long Lake, and that it wouldn't be fair to simply consider the Post Falls hydro-electric plant and the storage as an entity and determine that value alone.

THE COURT: Well, I think I shall let him answer, although again it would seem to me to be immaterial; but it may turn out to be material upon a thorough consideration of the case, and I prefer to have the record fully made up so that we will have everything in that is possibly material.

MR. POST: Do you remember the question, Mr. Wiley?

A. Yes. About \$400,000.00.

(Continuing) I arrived at the value by a comparison of the power derived from the Coeur d'Alene flowage as compared with the actual cost of other

plants, or other power sites, rather, in this locality, and in arriving at that I used the four other sites of this Washington Water Power Company on the Spokane River, the Post Falls site, the Spokane site, the Long Lake site, and the Little Falls site. I found that these sites were acquired over a long period of time, beginning about 1890 and extending up to about 1912, and they were acquired from many different owners, some by purchase and some by condemnation. I took the actual amount of power that could be developed during the low period of the river at each site and compared it with the cost of that site. At the Post Falls site I found that the property was acquired somewhere between the years 1890 and 1895, as near as I could determine, that the entire cost of the site was \$109,622.00, plus the grant of 375 horsepower, electrical horsepower, developed horsepower. I estimated the cost to the company of that 375 horsepower at \$68,066.00, making a total cost for the rights at Post Falls of \$177,688.00, which is at the rate of \$31.90 per horsepower developed. I wish to correct the date of acquisition. The date of acquisition of the Post Falls site was between 1904 and 1906. The date of acquisition of the Spokane site was between the dates of 1890 and 1895. And at Spokane, at the low water period, 25,650 horsepower can be developed. The cost of acquisition of the rights at Spokane was \$553,644.00, plus the grant of 400 electrical horsepower, to several different parties. I esti-



mated the value of that, or the cost of that to the company, of that 400 developed horsepower, at \$41,-059.00, making a total of \$594,703.00 for the total cost of the rights at the Spokane site, or at the rate of \$23.18 per horsepower. I will explain that the figure that I am using, 25,650 horsepower, is the ultimate power that can be developed at Spokane when the full head available at the site is used. There is only half the head being used now. I find that the Little Falls site was acquired about between the years 1906 and 1908, and that it will develop at low water 17,630 horsepower; that the total cost of the rights at this site was \$102,842.00, or an average cost per horsepower of \$5.83. I find that the Long Lake site was acquired between the years 1910 and 1912, and that 41,620 horsepower can be developed at this site at low water, continuous horsepower; that the total cost of the rights at this site was \$1,000,488.00, or a cost per horsepower of \$24.04. That the total developed horsepower at low water at all of these sites will be 90,470 horsepower. That the total cost of the acquisition of these sites was \$1,875,721.00, of the four plants, not including Coeur d'Alene Lake, at an average cost per horsepower of \$20.73. I made a study of the power that can be developed from the Coeur d'Alene storage at the various sites. I find that in the record of sixteen years previous to the building of the Spokane plant, after which time the records have been affected by the storage

at Coeur d'Alene Lake and cannot be used conveniently, I find that in this period of sixteen years there were seven years when the storage rights and storage at Coeur d'Alene Lake would have contributed nothing at all to the power that could be developed at the four sites, the normal flow of the stream during those seven years being sufficient to fully supply the low water demands. I find that the maximum year of storage requirements was in 1904, when, for a period of 125 days, beginning August 28th and ending December 30th, the storage at Coeur d'Alene Lake would have contributed to the Post Falls site 2240 horsepower; to the Spokane site 6280 horsepower; to the Long Lake site 7330 horsepower; and to the Little Falls site 3100 horsepower, making a total of 18,950 horsepower. I will explain that the power at the Spokane site is that which could be developed by the flowage when the full head of 144 feet is utilized there, the same as was used in determining the cost per horsepower of the rights to various sites. Applying the unit cost, average unit cost of \$20.73, per horsepower, at the other sites, to the 18,950 horsepower contributed by that storage, to the four sites, the other sites, I find that the value of the Coeur d'Alene storage would be \$392,834.00, or approximately \$400,000.00. I will explain that while this amount of power could only be contributed to the sites by the Coeur d'Alene flowage in one year out of a sixteen-year period, to the extent



of 18,950 horsepower, and not in any sense continuous flow, it seemed to me of such value to the system, on account of this insurance, that I gave it the same value as if it had been a continuous flow and could be used every year for all the year. I consider a fair value of Lake Coeur d'Alene storage to be \$400,000.00. The total of the four sites, including the Coeur d'Alene storage, would be \$2,275,721.00, and the total horsepower 90,470. That is about \$25.00 per horsepower. I consider that, for all of it, lands and water rights, as a fair figure. I cannot see any peculiar value of the Post Falls site over any other site of the Company, Little Falls, or Long Lake, or Spokane, by virtue of its location or by reason of any other fact, without respect to the storage.

C. O. SOWDER, sworn on behalf of plaintiff, testified as follows:

**DIRECT EXAMINATION:**

I reside at Coeur d'Alene, and am Clerk of the District Court, Auditor and Recorder; as such I am also clerk of the Board of County Commissioners. I have with me the proceedings of the Board of County Commissioners of Kootenai County, sitting as a Board of Equalization, for the year 1918. From Journal "H" of Kootenai County I can state how many petitions for a change in assessed value of property were filed by taxpayers that year. On this slip there appear to

be nine, I think, which were acted on. The total amount of reductions made in those cases was \$2,820.00. I have not been able to find that any changes were made by the Board in the assessment roll for that year except where petitions had been filed asking for a reduction. So far as I have been able to see from an examination of the records, that constituted the changes in the assessment roll made by the Board of Equalization.

#### CROSS EXAMINATION.

I made a careful examination of the records both at the first meeting of the Board of Equalization and at the subsequent meetings; I followed through day by day from each adjournment to the other. I found no notices given to taxpayers of proposal to increase their assessment, or any action thereon.

MR. POST: I would like to put in a record of the date when these two counties accepted the checks that were tendered, just for convenience. It may have some bearing on the question. There was an order that was made, but I just want to get the fact.

MR. POTTS: The order was made on the 27th day of May, 1919, in this action against Kootenai County; I don't know when it was cashed.

THE COURT: Don't the checks show when they were paid?

MR. POST: If you can figure out what that date is—5-31-19—that is paid in Spokane marked paid there. Now as to Shoshone County.



MR. WAYNE: The order in the Shoshone County case was made on the 31st of May, and the money receipted for on June 4th, and cashed on June 7th.

JOHN BAER: sworn in behalf of plaintiff, testified as follows:

I reside at Lewiston, moved there a year ago last spring. My business is buying stock for the Armour Company. I am acquainted with the values of live stock, such as cattle, hogs, and sheep. I was engaged in that business in January, 1918, at Lewiston. I wasn't living there then; I was in Cottonwood at that time. I had lived in Cottonwood at that time about twelve years. I lived in that part of Idaho about eighteen years, and dealt in stock during all that time. The cash value of common cattle, mixed bunches, per head, on or about the second Monday in January, 1918, about that time, run fifty, sixty, dollars per head; choice, seventy, owing to grades and quality. The value of common milk cows per head at that time in Idaho run seventy-five to a hundred, or up, owing to how good they are. During the twelve or more years that I have lived in Idaho I have dealt in hogs and am familiar with the cash value of hogs during that time, and familiar with the cash value of hogs here the second Monday in January, 1918; I couldn't tell exactly without looking up purchases, but I could give a close figure. In January, 1918,

stock hogs, run sixteen to eighteen cents; stock, fifteen, sixteen, seventeen, owing to quality and kind. During my residence in Idaho I have been familiar with the values of sheep. I have handled sheep. I was familiar with the values of sheep on or about the second Monday in January, 1918; they didn't change much during that month. The value of common sheep in Idaho, 1918, breeding ewes, would depend; fourteen dollars up, some bunches twenty, twenty-two, up. Most sheep changed hands—Stanfield Sheep Company—at sixteen to eighteen, higher, some others higher, per head; that is breeding ewes. Other common sheep in January, 1918, wouldn't run so high per head; ewes and wethers run, owing to weight, owing to how good they were, eight to ten dollars, some better.

#### CROSS EXAMINATION:

I couldn't tell without checking up my shipments during the year 1918, or in January of 1918, exactly how many sheep I did ship that month. The territory I cover in my purchasing of sheep differs different times of the year. I buy some in Washington. The weight of sheep varies quite a bit. In mutton the valuation of the sheep depends upon the weight, but when it comes to breed ewes it is quality. I could not state how many sheep used for breeding purposes were sold during the year 1918; I don't have a check on that. I fix the value of sheep used for breeding purposes, owing to the



way they sell, what they are selling for. I have not bought or sold any lately. I have bought a lot of sheep, not breeding, bought ewes, but for packing ewes for slaughter. The actual value of sheep for breeding purposes which I gave is based on actual sales; sales have been made right here, all up and down, all through here. I buy my cattle in different places different times of the year; buy in Washington. It is not a fact that my purchases of stock have been as much from Washington as from the State of Idaho. I couldn't tell you how many head of stock I purchased during January, 1918, without checking up the books. It is pretty hard to approximate it, how many I did run out that month, without looking it up. January, 1918, was a pretty heavy month, up to the middle of February; my shipments run from one to two train loads a week into winter time, chopped off to less. Couldn't tell you until I got the books at the house. I could get that all right. The price paid by myself for stock purchased is fixed somewhat according to weight, quality, and condition of the animals, but mostly fat stuff. The price paid by me for the purchase of stock would be a criterion of value of other stock in this country. All the stock in this country at that time were not fat, heavy weight. Some of the stock in this country that I did not purchase was of the same standard of value as that which I purchased; some was not. Any fat stock and in the same class as that I was buying was

worth the same as the stock I bought at that time. It would be hard to get at who owned it; Carstens-Fry and the other packers all buying about the same; lines vary a little at different times, different shipments. Not all of the other stock in this country was of the same condition as what I bought; it would be pretty hard for me to say how much of it was; anything the packers buy is pretty much the same price. I don't know how much the packers bought. I do not know how much stock in this country was of the same value as that which I bought. In my business, milk cows run strong; good milk cows quite a bit stronger than common cows, sell stronger. We don't handle milk cows; that is out of our line.

#### RE-DIRECT EXAMINATION:

I couldn't give the exact figures as to the value of three-year-old fat steers in January, 1918, without looking it up, but beef in January, 1918, different during the month, different different places and different butchers. We had some beef cost as high as ten cents, good fat steers. Then common steers run down to seven or eight. That is hard to get at without checking up. These fat steers, take them by weight, some sold during January, twelve to fourteen hundred pound steers, sold at ten cents, they run up; but you asking about common cattle, you know that is hard to get without checking up cattle. You take 1918, six cents catch is pretty close, wouldn't miss it much.



## RE-CROSS EXAMINATION:

Q. How many counties do your operations cover, Mr. Baer?

A. That's hard to get, owing to where stock is. My work takes me up in Seven Devils country, up Clearwater—the "High-Line" handles most of our stuff, big end of it.

(Continuing) Some cattle raised here are owned by Washington people; my purchase would cover those cattle the same as any other; and I get some from Washington. This year I got from Asotin, sometimes get from Pomeroy, different places.

WALTER HAROLD BRISTOL, being duly sworn, (by deposition) testified as follows:

## DIRECT EXAMINATION:

I reside at Lewiston, Idaho, and have resided here eleven years. My business has been the purchasing of livestock and the sale of dressed meats, for the entire period of eleven years. I have dealt in sheep and cattle and hogs. I was familiar with the cash value of livestock in January, 1918, say the second Monday of January, 1918. I purchased livestock in January, 1918, and the subsequent months of 1918 I dealt in livestock. I was familiar with the cash value of livestock on or about the second Monday of January, 1918.

Q. What was the cash value, about the second Monday of January, 1918, of common cattle, on an average? I mean the common run of cattle, not

extremely fat cattle, not extremely poor cattle, the common run of cattle.

A. The average value of cows at that time was approximately sixty dollars per head.

(Continuing) I mean the average value of range cows, for this immediate vicinity. On that date the value of common milk cows per head was seventy-five dollars. During the time I have lived here I have bought both stock hogs and fat hogs continuously. On the second Monday of January, 1918, I would say that the cash value of stock hogs per pound would be from twelve and a half to thirteen cents, depending on the weight; that is live weight. The heavy stock hogs would be worth more, while the lighter hogs would be worth the lesser price I have mentioned. I paid fifteen cents per pound for fat hogs at that time; they were worth from fourteen and a half cents to fifteen cents per pound, depending on the quality. Breeding ewes, which is the common sheep on the range, on or about the second Monday of January, 1918, were selling at about twenty dollars per head; that was the value. Yearling wethers and yearling ewes were selling for ten dollars per head, and worth that.

#### CROSS-EXAMINATION:

My place of business is at 204 Main Street, Lewiston. I have a packing plant in Clarkston, Washington. Part of the stock I buy is Washington stock. The book to which I referred in answering



the questions of plaintiff's counsel is the record I paid for livestock during those months. My book-keeper made that record. All my answers, excepting the actual price I paid for fat stock, was based on personal experience; the answer as to what I paid for fat stock based on record I have here of what I paid. I cannot answer as to how many cattle I bought in this country during the month of January, 1918, without referring to this record; I don't remember; and the same thing with the hogs. I can give you this record, but I don't know otherwise. I can't tell you how many sheep I purchased during the month of January, 1918, without referring to the record, the exact number. The value I fixed on beef, pork, and sheep, during the month of January, 1918, is the average market value that I have been compelled to pay through competition. The beef which I purchased was in good condition for slaughter, but I haven't quoted a price on beef. The pork which I purchased at that time was mostly stock hogs and fat hogs. The price I paid for stock hogs was twelve and a half to thirteen cents, and for fat hogs fourteen and one-half to fifteen. The price paid for beef, pork and sheep depends on the condition they are in.

Q. You did not pretend to say, Mr. Bristol, that all the other sheep, pork, and beef in this country or the State of Idaho were in as good condition or worth as much money as that which you purchased?

MR. McNAUGHTON: Objected to as immaterial.

THE COURT: Overruled.

To which ruling of the court the plaintiff then and there excepted, which exception was by the Court allowed.

A. No, I don't think they are worth as much as those I purchased, but I haven't quoted a price I paid for those I purchased, on cattle.

Q. Then is it not a fact, Mr. Bristol, that the cash value of the different animals you have given is not a criterion for the value of livestock in the State of Idaho?

A. No, I don't think it is, the way I have answered the questions.

MR. McNAUGHTON: Let me see that last question.

(Question read.)

A. I think it is the way I have answered the questions. I misunderstood the question.

Q. You mean to say, Mr. Bristol, from what business you have had in the purchase of livestock during the month of January, 1918, your experience is such you can place a value on the livestock within the whole State of Idaho?

MR. McNAUGHTON: Objected to; the question is not clear. You mean the total amount in Idaho or just average values?

MR. REED: I think the question is clear enough.



A. I do.

Q. And you can do so without seeing it?

A. I can do so without seeing all of it.

(Continuing) My place of business is at 204 Main Street, Lewiston, Idaho. My slaughtering plant is in Washington; that is the place where the stock I purchase is slaughtered. My business is not an incorporated business; I own it individually. As to the capacity of my plant, I can slaughter approximately a hundred head of cattle and two hundred head of hogs per month. I cannot tell you, without referring to this record, what I slaughtered during the month of January, 1918. My monthly output is approximately seventy-five head of cattle and one hundred fifty head of hogs. I happened to become a witness in this case because the gentleman asked me if I could tell him the approximate price of the livestock that I had been purchasing; that was some time ago; I don't remember just when, and I volunteered to give my testimony. I have no interest whatever in the Washington Water Power Company or any of its subsidiary corporations. During the month of January I think I fed seventy-five per cent of the stock I bought. I probably paid taxes on all the stock I purchased in Asotin County, if they weren't slaughtered before the first of March.

**RE-DIRECT EXAMINATION:**

In January I paid, for fat cows about seventy-

five dollars per head, and for fat steers about one hundred dollars.

C. A. McDONALD, sworn on behalf of plaintiff, testified as follows:

**DIRECT EXAMINATION:**

My name is C. A. McDonald. I live at Coeur d'Alene and buy logs for the Rutledge Timber Company. I have been engaged in that business for four years, and was so engaged in 1918. The Rutledge Timber Company is a large sawmill company operating near Coeur d'Alene. Most of the logs that I buy I get around the lake here. In the spring of 1918 white pine logs were worth sixteen and eighteen dollars per thousand; yellow pine and mixed logs were worth twelve and fourteen dollars, delivered anywhere in the lake.

**CROSS-EXAMINATION:**

I was working for the Rutledge Timber Company during the month of January, 1918. I don't know whether I was buying logs then or not; I have bought ever since I have worked for them, and the company buys logs all the time. The price I have given was the general price around the lake. Of course, if people could get them cheaper than that, I suppose they would try and do it, but that is what we paid. I don't know what the fact is as to whether or not white pine logs around the lake were bought for less money. I don't think yellow pine and mixed logs were bought for less than



what I mentioned; in fact, I know they weren't, because we were all sparring for them, and the best fellow got them.

Q. What is the fact as to whether or not the big companies especially were short of logs at that particular time during the year 1918?

MR. GRAY: I think that is immaterial.

THE COURT: Overruled.

A. I don't know. They might have been short, for all I know.

(Continuing) I don't think my company was short; they were only running one shift, I know. The price that I have fixed as the reasonable value of the logs pertains simply to logs that were bought here at the lake. I do not know what the fact is as to whether or not logs in other places throughout the county were bought for considerably less. I know in a general way about what white pine logs was worth most anywhere around in the county, but the lake was where I was operating. All the logs throughout the other part of the county would have to come to the lake. I don't think logs were bought and manufactured into lumber throughout the county except those that were bought here in the lake, except the St. Maries mills, those mills, of course, up there, wouldn't have to come down to the lake, their timber.

MR. GRAY: They are not in this county.

WITNESS: No; that's right.

(Continuing) I don't know the price of yellow pine and mixed logs except what was being paid here at the lake. The fact is that a great many logs were bought and sold throughout the county in other places except on the lake, and I don't know anything about that price.

H. B. LUE (deposition), sworn on behalf of plaintiff, testified as follows:

DIRECT EXAMINATION:

I reside at Twin Falls, Idaho, and have resided here a trifle over twelve years. I am an auctioneer, general auctioneer, livestock, farm, and real estate. I have been an auctioneer in this state for twelve years, and as such I have frequently sold livestock at public sale, cattle, sheep and hogs. In my business as an auctioneer I consider that I am familiar with the values of livestock, and have been familiar with the values of livestock for the past twelve years in this vicinity. I was familiar with the prices being paid at public sale for livestock in January, 1918. I know the cash value of common cattle, stock hogs and common sheep in this country on the second Monday of January, 1918; I consider that the prices at sales would be their cash value. I conducted sales during the month of January, 1918, in this vicinity, of livestock. At sales at that time common stock cattle brought from sixty to seventy dollars per head. That is as close as I can come, and I will qualify that by saying that the common



stock cattle at sixty dollars would be low, and possibly the seventy dollars would be high, while there might be now and then smaller bunches that would reach beyond and possibly a little below, but as near as I can come to it, from sixty to seventy dollars per head. I sold hogs at public sale in this vicinity during the month of January, 1918. As to the cash value of stock hogs per pound on or about the second Monday of January, 1918, I will have to qualify my answer to that by stating that that would be largely on my judgment as to the weight of the hogs. While selling I would form my own opinion of what the hogs would weigh, and about what they would average per pound at that time, speaking, of course, of the selling quality. Hogs were high, and the fat hogs would probably average fourteen or fifteen cents per pound, inasmuch as stock hogs were scarce. I conducted public sales of sheep in this county during the month of January, 1918. From my experience in the sale of sheep, I would say that the cash value of common sheep per head in this county as of the second Monday of January, 1918, would range from eighteen to twenty-eight dollars per head. In my business as auctioneer I sold milk cows during the month of January, 1918, and from my experience I would say the cash value of milk cows per head on the second Monday of January, 1918, was from seventy-five to one hundred and fifty dollars each.

**CROSS-EXAMINATION:**

I base my testimony on sales that I individually held. There were quite a few public sales held in January, 1918; as I remember, I had about ten. January is really a slow month for public sales, but as I remember I had about ten. I could tell you by looking at my books. Sometimes I imagine there is a scarcity of stock in this county, but until this year I have not noticed it, any more than one year with another, you understand. They usually begin to pick up in the spring; along in January the prices will begin to advance; there will not be much change. Generally, I realize, there has been a scarcity of stock compared to the amount offered. Up until the last two or three years there has not been much more hay produced in this vicinity than there was stock to consume it, as a rule. During the past three or four years the price of hay has been high. It is true the price of everything has been high the past few years, but what I meant to say, there was no great amount of hay shipped out; most of it was consumed here. Of course there was considerable stock shipped in here to consume it. That was in the winter of 1918. I presume there was no more feed produced here than there was stock to consume it during the fall and winter of 1918. There always has been livestock brought in here. During the winter of 1918 hogs especially were scarce in this vicinity; in the fall they shipped out a great many to the serum institute. There was



a scarcity of hogs and a good demand for them, and as that demand continued naturally the price was high. The prices of hogs, stock, or cattle, fluctuate according to market, but on the dairy stuff it did not fluctuate so much; the prices on dairy stuff are more staple, but on other classes of stock considerable fluctuation according to market. The prices on livestock in the winter of 1918 were very high; prices had increased considerably over preceding years. We looked for quite a demand that spring for stuff to go on the range. Anywhere that year prices of cattle, hogs, and sheep were higher than they had been, more especially of sheep. They had been increasing in price even before we entered the war, because of the European war. In the winter of 1918 or about that time the prices of livestock were just about as high as they have been, up to the present; up to that time that was the high prices; of course they have gone higher since. As to some kinds of livestock purchases at my public sales prices were much higher than the market prices, that is to say, for stock hogs they were paying higher prices than for fat hogs. It was not particularly true that I procured higher prices for individual animals at public sale than the average run of prices for such animals on the market. The serum people were in here at that time buying what we called serum stock, small hogs to go to the serum plant. I would say that the public sales rather established the price in this vicinity; in this vicinity

a man who has a bunch of stock to sell generally fixes the price of sale to the purchaser by the prices they brought at the public sales; I have noticed that quite frequently. In January, 1916, I got my highest price for dairy cows, that is, for a common year. The price of livestock bought at the public sales during the fall of 1917 and the winter of 1918 were quite a little higher than they had previously sold for in this vicinity. The prices had not advanced so much during the period of two or three years before the winter of 1918; they were just beginning to advance in the winter of 1917. That is when so many millions were made on sheep. Prices began to advance in the winter of 1917 and went up rapidly from then on. It is my opinion that the price of sheep was directly connected with the increase in the price of wool. It is quite evident that the price of wool has gone up. Since we have bought clothing down here we wonder what they have done with the wool. I never heard of such prices before as were put on sheep in 1918.

W. W. BROWN, (Deposition) sworn on behalf of plaintiff, testified as follows:

**DIRECT EXAMINATION:**

I reside here at Grangeville, and have resided here for twenty-five years. My business is banking, and I have been in that business all that time. In my business I have kept close check on the values of livestock in this community. We have loaned



quite extensively on livestock. I think I am familiar with the values of livestock generally, and was familiar with the values of livestock here on the second Monday of January, 1918. The value per head of what might be termed common cattle, general run, on the second Monday in January, 1918, average ages, just about as if a man raised them, we would consider sixty dollars, for a band of cattle of different ages. Of course this is not a dairying country, and the average value of milk cows is not as high as in some places, but I would consider the average value of cows that are milked at about \$75.00. I was familiar with the value of stock hogs in January, 1918; their value on the second Monday of January, 1918, would be fourteen cents. I was familiar with the value of sheep in January, 1918. Taking all ages, and breeding sheep, yearlings, up to nine or ten years old, I would say the value of common sheep, such as would be in the country on and after the second Monday of January, 1918, per head, would be about \$15.00. I would say that the average value of work horses on the second Monday in January, 1918, would be \$100.00.

#### CROSS-EXAMINATION:

Any values I have given pertain to this immediate vicinity. I arrived at the value I have placed on common cattle by the sale of the cattle. I don't think it is a fact that a band of cattle, if they are the same class of cattle, have more value than a few,

one or two or three or four, insofar as the sale value is concerned. I might say that I think a band of cattle, that is, a large bunch of horses or cattle, will average a better grade than the smaller bunches. My price was the average price, including, at that time of the year, coming yearlings in the spring, but not winter calves. The yearlings, or coming yearlings, while classed as common cattle, would be of much less value than the two-year-olds, or three-year-olds. For beef purposes I take it that cattle would deteriorate, steers, after they are five; cows would deteriorate probably after they are ten years old. My idea is based on a band of cattle—I refer particularly to steers—where the oldest steers are four years old and the youngest are coming yearlings. Of course the cows are different in that respect. Cows for breeding purposes do not begin to deteriorate as early as a beef steer. The steer, after he is five, deteriorates in price because he gets rough and does not dress out as well. Cows for breeding purposes in this country when three years old and past sell for about the same; they begin breeding at two years, second calves at three. In my experience I have not bought or sold cattle. A large amount of our loans are on cattle, livestock. We probably carry \$200,000.00 in loans on cattle and sheep. Sometimes, but not always, I personally look over the bands of horses. In some cases I make loans without inspecting the cattle and depend upon the integrity and reputation of the man with whom



I am dealing. I have different ways of arriving at the value of the cattle, sometimes one way and sometimes the other. We figure to loan money to buy cattle—we know what they are when the borrower buys them; and we sometimes get the neighbors. We are familiar with the sales. The people bring their cattle out from the ranges to the railroad here, and I see them, the class of cattle, and the prices they get for them. The average weight of the work horses would be about 1300. My answer fixing the value of horses would not apply to the common term "cayuses," it would not apply to range cayuses. In these days there are not many range horses in this part of the country. There was a time when there was a large number. It would not change the average. I have no statistics from which to ascertain the actual number here in January, 1918; I only know they are scarce. I don't know how many work horses were here in January, 1918. The value I have fixed on common horses would apply only to draft or work horses. I should estimate that probably ten per cent of the horses in this county are range cayuses, or was at that time. Sheep are the only migratory stock in this county, and in January there are none of that class; they are taken on the range in the spring and off in the fall. Most of the sales of stock here are made in September and October and November. My dealings with stock extend through the year; but I might say there are frequent auction sales, which

we often attend and buy notes, and are familiar with what they sell at auction; that is all kinds of livestock.

Q. Now, the values that you have placed on this stock, would that particularly pertain to the month of January, 1918?

A. No.

MR. McNAUGHTON: Do you understand the question?

A. Yes, sir.

MR. McNAUGHTON: The values you gave me were values pertaining to January, 1918, were they?

A. Yes, sir.

S. L. REECE, (Deposition), sworn on behalf of plaintiff, testified as follows:

**DIRECT EXAMINATION:**

I reside at Pocatello, and am in the banking business; I have been in that business in the State of Idaho about seven years. I am president of the bank at this time. In my business as a banker I have business relations with regard to livestock; we loan a great deal of money on livestock. I am fairly familiar with the sale of livestock. I was pretty well acquainted with the values of livestock, say cattle, sheep, and hogs, in January, 1918, in this part of the state. In my business as a banker I have attended public sales of livestock in this part of Idaho, for the purpose of clerking the sale and



taking notes. The cash value of two to three year steers per head in January, 1918, would average between sixty to seventy dollars; heifer stuff, two to five years old, would average between fifty to sixty dollars per head, including cows. Of course a good grade of milk cows would average from seventy-five to a hundred dollars. As to the cash value of the average stock hogs on or about the 2nd Monday of January, 1918, of course, you will understand that stuff in the way of 250 to 260 pounds is worth quite a little more than the average stock. Unless it is a very good grade of stuff, I would say perhaps twelve or fourteen cents a pound; that would be twelve or fourteen dollars a hundred, live weight. The cash value of sheep in this country on or about the second Monday in January, 1918, common sheep, common ewes, cross-breed ewes, two to five years old, would be worth probably sixteen or seventeen dollars per head; the major part of the sheep in the country, cross breed sheep and cross breed ewes, of the age of five years, were selling from sixteen to eighteen dollars per head.

#### CROSS-EXAMINATION:

I am now connected with the Bannock National Bank of Pocatello, and my position with that bank is president, which position I have held for about twelve months. Prior to the time I became president of the bank, I was cashier of this bank for about twelve months. Prior to that time I was cashier of the First National Bank at Blackfoot for five

years. I have had two years of banking experience in Pocatello and five years in Blackfoot, in Idaho. Prior to that time I was not a resident of Idaho. During my seven years in Idaho banking has been my principal business. In giving prices on the various kinds of livestock I referred to transfers of livestock. We have buyers come into Pocatello and buy stock that is fed for the market. In giving the prices to which I have testified, I have reference to the prices paid to the stock men through the country. We do not have very much dealing with the people who purchase stock for the market. I cannot give you the exact market price of cattle, hogs, or sheep, at the time about which I have testified. The prices that are paid for cattle, hogs, and sheep fluctuate from time to time. The question of what cattle are worth depends a great deal upon general market prices and also local conditions. Without looking up the market bureau for that time I cannot give you the exact price for steers from two to three years old, in Pocatello and vicinity, on the second Monday of January, 1918.

Q. Do you know what the market price in this city and vicinity of the second Monday in January, 1918, for heifers between two and three years old?

A. Fat stuff?

Q. Yes, such as would be sold on the market?

A. I know what they would have been sold for from one rancher to another.



(Continuing) Not very many sheep were shipped to the market in January; I only know what they were sold for from one sheep man to another. As well as I remember, the market price of hogs such as would be sold on the market, on the second Monday of January, 1918, was something between twelve to fourteen cents a pound; I do not remember exactly. There has been quite a change in prices of cattle, hogs, and sheep in this vicinity between the second Monday of January, 1918, and the present date. I am testifying as to the prices in January, 1918. I have not consulted any data to refresh my mind as to the prices at that time. The reason why I recall the prices of these various kinds of livestock is because I inspected livestock for a number of loan companies, and have for a number of years. I can come very close to remembering the price of these livestock during any particular year.

Q. What was the price of steers two or three years old on the second Monday in January, 1917?

MR. McNAUGHTON: Objected to as immaterial.

THE COURT: Overruled.

A. I presume fifty or sixty dollars a head.

Q. What was the price of steers from two to three years old on the second Monday in January, 1919?

A. How much did they weigh?

Q. You have not heretofore qualified your an-

swers as to what the animals weigh. I am asking the same questions as you have heretofore answered.

A. I would like to know what they weigh.

Q. Can you answer the question?

A. I can tell closer if I knew what the steer would weigh.

Q. Is it necessary for you to know what they weigh in order to give a reasonably accurate opinion as to what their value was?

A. Well, it would be a little easier to tell.

Q. Well, is it necessary that you know what the animals weigh in order to give an opinion?

A. Well, we have taken it for granted that steers are in condition and fairly good flesh.

Q. You took that for granted in fixing the prices that you did? Now a great many cattle are not in good condition and good flesh in the month of January in any year?

A. Some are not.

Q. Going through the winter tends to make them poor and in bad condition, doesn't it?

A. According to how they are taken care of and fed.

Q. What kind of a winter was it in the vicinity of Pocatello in 1918—the winter of 1917-1918?

MR. McNAUGHTON: Objected to as immaterial.

THE COURT: Overruled.

A. 1917 very hard; 1918 very open.

Q. I refer to the winter of 1917 and 1918.



A. Can not compare two in one answer.

Q. The winter commencing in the fall of 1917, following the fall of 1917, and going through the months of January, February and March of 1918.

A. Very mild and open winter.

Q. Was stock permitted in this vicinity to run on the range during that winter? A. Some cattle men ran their stock on the range up until February.

Q. Did they feed prior to that? A. No, sir.

Q. Stock that runs on the range during the greater part of the winter is apt to be in very poor condition, is it not?

A. According to the range.

Q. Well, in such range as there is in this vicinity; unless stock is fed, and is permitted to run on the range is apt to be in poor condition, is it not?

A. In the vicinity of Pocatello, yes, but we had a great deal of cattle up by Idaho Falls, and the west there, and they got along nicely up until February.

CHRIS A. HAGAN (Deposition), sworn on behalf of plaintiff, testified as follows.

**DIRECT EXAMINATION:**

I reside in Moscow, Idaho, and have resided here for thirty years. My business is the buying of livestock, a meat market, and a packing business; I have been in that business about twenty-four years. I am and have been for the last twenty-four years in the business of livestock here. I am

pretty well familiar with the surrounding country. I was familiar with the value of livestock on the second Monday of January, 1918. It is hard to say what would be the average cash value per head on common cattle on the second Monday of January, 1918, for the common run of cattle in Latah County is different to that in other parts of the state. In Latah County the common run of cattle that you would find in this county on the second Monday of January, 1918, excluding milk cows and thoroughbred cattle and excluding everything under one year, and including everything from coming yearlings on up to as old as you would find them in this county, I would say would be worth fifty dollars. I was familiar with the cash value of stock hogs in Latah County on the second Monday of January, 1918. In my business as a packer, I have handled both cattle and hogs. I would say that the cash value of stock hogs on the second Monday in January, 1918, would be about fourteen cents, to the best of my recollection. The cash value of milk cows per head on the second Monday of January, 1918, was about \$60.00. I would say that the cash value per head of common sheep, such as you would find in this county, on or after the second Monday of January, 1918, would be seventeen dollars. In my answer as to the value of stock hogs at fourteen cents per pound, I mean live weight.



## CROSS EXAMINATION:

I would say the price of common cattle in this county in January, 1916, was about fifty dollars. I arrive at the value of the stock to which I have testified on the basis of what the market value is and what it can be sold for on the open market. I would not answer to how much stock was sold in January, 1918; of course I have no way of knowing that.

Q. What would you say the market price of these animals is? A. I would say the supply to the man.

(Continuing) I am guided by the market prices from Spokane. My estimate of the value of these animals is based on the market price of livestock in Spokane and what I have to pay for them here. I did not buy any common cattle here in January, 1918. I could not say how many stock hogs I bought without looking at my records; possibly about seven or eight hundred hogs. I could not tell you without referring to my files how many sheep I bought in January, 1918. I do not know what milk cows were assessed at in this county. I did not pay taxes on cattle in 1918.

Q. You say your business is buying and selling?

A. We never carry livestock.

(Continuing) I don't know what milk cows were assessed at per head. I do not know how many sheep there were in the county and sold in

the county in January, 1918: I do not know how many cattle of common stock there were in the county in January, 1918. A yearling would not be worth as much as common stock; that is, a yearling would not be worth as much as a three-year-old. My answer to the question of Mr. McNaughton included yearlings. I do my buying mostly in Latah County; my operations are confined to this immediate vicinity.

MR. GRAY: Mr. Potts, yesterday you were using the 1917 report of the State Board of Equalization. I should like to offer that in evidence. You were asking something about some values in this county in 1917, and it is all shown in there.

MR. POTTS: I don't think we have any objection.

Said report was thereupon marked PLAINTIFF'S EXHIBIT No. 24.

MR. GRAY: There are four other exhibits here which I desire to offer in evidence. I don't know that Your Honor will receive them. I desire to offer the transcript of proceedings and statement in regard to the five hundred thousand dollar bond issue of the Nampa Highway District, Canyon County; a general statement of bonds proposed to be issued by the city of Twin Falls, Idaho, made by the clerk of each of these municipalities; the official statement regarding municipal bonds of Idaho Falls, Bonneville County, by the clerk of that city, under his seal; and a statement of bonds of Bing-



ham County, issued by the auditor. These are in line with Mr. Eagleson's advertisement, which you ruled out. I offer those for the purpose, Your Honor, of proving the allegations in the complaint, the fact that property in this state generally is assessed at not to exceed forty or fifty per cent, as a matter of common and general knowledge.

MR. POTTS: We object to each of these offers, on the ground that they are incompetent, irrelevant, and immaterial, and not properly identified, and their genuineness is not established.

THE COURT: Sustained, on the ground of incompetency.

MR. GRAY: There are two of them, Your Honor, under the seal of the officers.

THE COURT: Well, even assuming them genuine, I mean, still they are incompetent to prove value.

Said documents were thereupon marked PLAINTIFF'S EXHIBITS 25, 26, 27 and 28.

27 and 28.

MR. GRAY: If Your Honor please, I didn't offer them for that purpose. I don't want Your Honor to misunderstand my offer. I offered them for the purpose of showing that as a matter of common and general knowledge in the State of Idaho, and has been for some time past, that the real value of property is two and a half times the assessed value of property .

THE COURT: Well, perhaps I don't understand these instruments then. I understood that they simply set forth what the value of property is. Do these say anything about the assessed value?

MR. GRAY: Yes,—the true valuation approximately eleven million dollars, and the assessed valuation four million,—that is in Twin Falls. In the Canyon County district, assessed valuation seven million, the estimated actual valuation seventeen million five hundred thousand. These are the circulars that these municipalities send out generally to the people who are in the habit of buying bonds.

THE COURT: Yes, but wouldn't it be merely a statement of an officer who isn't authorized by law to bind the county, and who isn't required to do that?

MR. GRAY: Yes, I think probably that is true, but nevertheless he is an officer who is presenting certain facts as an officer of the county or an officer of the municipality, to investors; and representations which he makes, while they are not binding as to the question of value, it shows that as a matter of fact these facts are shown by the other testimony are a matter of common knowledge, and everyone knows about it, and it is bandied around in the selling of the bonds and other business transactions.



MR. POST: Common understanding of the people and the officials of the State of Idaho.

MR. POTTS: We submit that it doesn't tend to prove that, if Your Honor please, even on that theory. The fact that an official makes a statement as to true value doesn't show that he has any knowledge as to the true value.

THE COURT: Of course, the Court might take judicial knowledge of the fact that property isn't assessed at its full value generally, but as to the proportion of value, I don't think we could do that, or of the ratio between the actual cash value and the assesment.

MR. POST: It tends to support that evidence that is already in, as to Twin Falls, about the mortgagages and deeds.

THE COURT: The question, of course, is as to its competency. Mr. Gray disclaims offering this for the purpose of showing the value of the property. I think clearly it is incompetent for that purpose. It would only show the opinion of one person as to whether or not there is any real relation between the assessed value and the actual or true value of the property. I think I shall sustain the objection.

MR. GRAY: An exception.

FRED E. WONACOTT, heretofore duly sworn, testified as follows:

## DIRECT EXAMINATION:

In 1918 the value which was placed upon logs for assessment purposes was fixed at the point of manufacture, or in the water, in the lake. If the logs were in the woods, or removed from the place of manufacture or the lake, the cost of moving them from that point to the lake or to the point of manufacture was deducted before the logs were assessed.

## CROSS EXAMINATION:

I don't think I assessed any logs myself; I think all of our logs were assessed by deputies. I am not assuming what they did; I know what they did.

MR. POTTS: This is not directly cross examination, but I wish to have the witness identify this instrument.

A certain paper was thereupon marked  
DEFENDANT'S EXHIBIT No. 3.

I don't know whether Defendant's Exhibit 3 is the form of abstract that was used in 1918 throughout the State of Idaho, showing the assessment of the property in the various counties of the State. This don't come in my hands; I don't have anything to do with the abstract; that is made up by the Auditor, and I am not familiar with that.

Q. Did you make your assessments of property in conformity with the classifications as shown by that form of abstract? A. We didn't have quite as many classifications in the agricultural lands here.



Q. Well, some of the classifications there—you didn't have any of that kind of land, you mean, don't you?

A. Well, for instance, we didn't separate—we put all the irrigated lands under one heading, and the dry farm lands, agricultural lands, were under another head. We just had two headings there for that class of lands. And grazing—arid sage brush, we didn't have. Waste lands—I don't think we had a class of waste lands. And the overflowed lands, we didn't use a classification for that either. Timber lands we had. Cut over and burnt. I don't think there was any mineral lands assessed. Standing timber.

Q. I am not asking you, Mr. Wonacott, whether you assessed each class of property, whether you had each class of property to assess in the county, but whether you followed that classification as to the property that you did have, in making your assessment.

A. With the exception of a few items perhaps on here, we did.

Q. Will you point out the few items that you did not?

A. Well, here is yearlings, one and two years old. Yearlings, cattle, we didn't—we put our yearling cattle in with common cattle, and the system we used would be to put two yearlings in for one of the common ones, and they all went in as common cattle, but we had—two yearlings went in, and all

classified under the head of common or stock cattle.

Q. You put two yearlings in at the price of one head of common cattle, did you? A. Yes, sir.

Q. That is one item under cattle that you didn't classify?

A. I don't think we assessed any calves, that is, if we did, they was assessed with the cows, alongside the cows.

Q. Any other items that you didn't classify?

MR. GRAY: What did they do if they only had one yearling?

WITNESS: I think threshing machines and engines were put under the head of machinery. I don't think we classified them—didn't have any class, threshing machines and engines, I think it was put under the head of machinery.

Q. With those exceptions you followed this classification?

A. Yes, sir.

#### RE-DIRECT EXAMINATION:

Q. About valuing the logs in the water or at the point of manufacture, did you give your deputies instructions to that effect, Mr. Wonacott?

A. Yes, sir.

Q. To make allowance for the cost of moving them to those places? A. Yes, sir.

#### RE-CROSS EXAMINATION:

Q. How did you give those instructions, Mr. Wonacott?



A. I talked it over with Carlyle, who did most of that work, and if I mistake not I believe I assessed the Rose Lake Lumber Company's logs. I am not certain about it, but I think I did. And there was a deduction made of their logs; their white pine logs was in the Little North Fork country, and they made a statement of the number of logs they had, to me, a sworn statement, as required by the law, and I think their logs were assessed at nine dollars, and a deduction made of two dollars and a half a thousand for bringing them from the Little North Fork country to the point of manufacture on the Coeur d'Alene River, to their mill.

THE COURT: You mean you actually assessed it at \$6:50 then? A. \$6:50, yes, sir.

MR. POTTS: Q. On the Little North Fork?

A. Yes. That is the white pine logs. That was the system, anyway, to allow the deduction for getting them to the point of manufacture.

WILLIAM THEODORE STEINHART, sworn on behalf of plaintiff, testified as follows:

**DIRECT EXAMINATION:**

I reside at Spokane, Washington, and am rate clerk, Northern Pacific, Spokane. I am familiar with the rates on livestock between points in Idaho and Chicago, Illinois, and points in Idaho and Spokane, Washington. I have the tariffs that are approved by the Interstate Commerce Commission. I have the tariff to Spokane which was in

force in January, 1918, but the figures on the tariff to Chicago, Illinois, unfortunately having been unable to locate the tariffs as now being cancelled. I know the difference, however, between the present and the former tariffs. In January, 1918, the rate from Points in Idaho to Chicago, in cents per hundred pounds for cattle and calves was 96c per hundred pounds. The rate on sheep or goats, single or double deck, was \$1.08 per hundred pounds. Hogs are based in single deck cars; from Spokane to Chicago, \$183.00 per thirty-six foot six inch standard car. It is hard to tell what that would average in weight of hogs; it would really take a packer or a meat buyer to tell you. I would say approximately 24,000 pounds; that is about what our cars run.

Q. Is the rate from Spokane any greater than it is from points in Idaho to Chicago?

A. The basis of rate—as a specific point, take Grangeville to Chicago—that would be the furthest point.

Q. And the highest rate, would it?

A. Yes, the highest rate—\$249.00 per car.

(Continuing) That is the maximum rate from Idaho to Chicago. The rate from points in North Idaho to Spokane, Washington, is entirely based on a distance rate. Take Sandpoint as a basis; if I remember right, Sandpoint, a distance of 68.1 miles, the rate is \$31.00 per standard car on cattle, hogs, sheep or goats. The average weight per standard



car of sheep would run approximately 20,000 pounds; the cattle would run a trifle heavier, I would say 26,000. Couer d'Alene was based on a distance rate of approximately 35 miles, \$21.00. We have commodity rates from Moscow to Spokane; on cattle \$29.00 per car; sheep and goats were the same, and hogs are also included. From Lewiston, the basis is \$43.00 per standard car. From Grangeville, \$58.00 per car.

#### CROSS EXAMINATION:

In stating that Grangeville has the highest rate of any point in Idaho, I mean the territory tributary to Spokane; I am speaking from the Northern Pacific gateway, the furthestest point naturally at the present time being a maximum; it has the highest rate on the Northern Pacific on points in Idaho tributary to the Northern Pacific. The tariff I have just quoted is a re-issue of the January, 1918, tariff. From our checking, our own records, we discover the rates as quoted here were in effect January 1, 1918. The heading of our tariff reads, "Northern Pacific Railway 2480-B. Cancels Northern Pacific No. 2480-A." 2480-A was in effect January 1, 1918. The tariff I have in my hand was made effective May 1, 1918.

#### RE-DIRECT EXAMINATION:

The rates to Chicago that I gave were rates governing points in South Idaho as well as in North Idaho.

## RE-CROSS EXAMINATION:

Those are all carload rates. Where there is not a full car, under a minimum they may have close to, we will say to Chicago, on cattle, the 26,000 pound minimum. If the carload rate is less than a less-than-carload rate the carload rate would apply. In other words, it means that a man would be penalized for having underweight. If a man here in Couer d'Alene had five or six head of cattle that he wanted to ship to Spokane, it would be less than a carload rate, and the first class rate, if I recall, was twenty-five cents per hundred on a probable minimum of say three thousand pounds. We will say each head of livestock, regardless of the weight of it, would be assessed at a specified weight of three thousand pounds for the first head. Each succeeding head would be given a weight of approximately fifteen hundred pounds, whether it actually weighed that much or not; you would have to pay freight on that weight. Under those conditions, from Sandpoint the first class rate would apply in the very same instance. I do not recall what the first class rate would be from Sandpoint. I think the first class rate from Grangeville is about \$1.44 per hundred at the present time; in 1918 it would have been about \$1.15. And the same requirements or arbitrary classification as to weights would apply; the weight is governed and the classification is governed by the western classification, which specifies how much an article should weigh.



On anything less than carload lots shipping to Chicago would be out of the question, especially on livestock.

MR. GRAY: We now offer those stock market reports in evidence.

THE COURT: Very well. They may be received.

(Plaintiff rested.)

C. O. SOWDER, heretofore duly sworn, upon being recalled in behalf of defendants, testified as follows:

**DIRECT EXAMINATION:**

I am the C. O. Sowder who has heretofore testified in this case. I am the County Auditor of Kootenai County. Referring to the books which are numbered 62, 64, and 67 respectively, they are records in my office as County Recorder; they are records of deed, quit claim deeds, No. 62; and No. 67 is a record of straight deeds, warranty and other deeds; numbers 64 and 67 are records of deeds. In our deed records we have printed forms and blanks. The printed forms are used for the state forms, county form deeds, and the blanks for miscellaneous deeds. By miscellaneous deeds I mean deeds that are not in the printed county form, and deeds in which the printed form cannot be used. No. 67 is a county form; and 64 is also a county form, and 62 is also a county form of quit claim deed. Prior to my election to the office of County Auditor I was en-

gaged in the banking business, as cashier. I was identified in Couer d'Alene with the First Exchange National Bank and the Couer d'Alene Bank & Trust Company. I was cashier of the First Exchange National Bank of this city from 1910 to 1918; I was cashier of the Coeur d'Alene Bank & Trust Company from January, 1918, to August, 1918. My connection with the First Exchange National Bank terminated some time in January, 1918, about the middle of the month. In January, 1918, and immediately prior thereto, I was familiar with the value of the shares of capital stock and shares of stock of the First Exchange National Bank of this city, and I knew the assets and liabilities of the institution.

Q. How did the actual cash value of the shares of stock of the First Exchange National Bank of Couer d'Alene, Idaho, compare with the book value of that stock, in the month of January, 1918, and immediately preceding that time?

MR. GRAY: I object to that as incompetent, irrelevant, and immaterial. The shares of stock of a national bank in this state were assessed under the provisions of a certain statute, and it doesn't make any difference what they were worth.

THE COURT: I think I will sustain the objection.

MR. POTTS: I think I have stated the offer sufficiently. Did I include both banks?

THE COURT: Just one, I think.



MR. POTTS: Q. Were you familiar with the value of the capital stock of the Couer d'Alene Bank & Trust Company, after you became connected with it in 1918?

A. I was.

Q. Now I will ask you to state whether or not the actual cash value of the stock of that bank was in excess of its book value?

MR. GRAY: The same objection.

THE COURT: The same ruling.

MR. POTTS: We offer to prove by this witness that the actual cash value of the capital stock of the Couer d'Alene Bank & Trust Company of Couer d'Alene, Idaho, was not in excess of the value of that stock.

THE COURT: The offer is denied.

LAWRENCE M. LARSEN, sworn on behalf of defendants, testified as follows:

DIRECT EXAMINATION:

I reside in Couer d'Alene and am county stenographer in the county attorney's office, part of my work.

Q. Will you produce the list, a tabulation of Kootenai County, that you have, Mr. Larsen?

The document produced by the witness was thereupon marked DEFENDANT'S EX. 4

(Continuing) The instrument, Defendant's Exhibit 4, was handed to me by Mr. Reed, to check up with the records of Kootenai County. I have

compared the tabulation there with the tabulation contained in pages 90 to 102 inclusive in the book marked Plaintiff's Exhibit 4. All the typewritten part here is a carbon copy of what appears on that exhibit. I checked this exhibit against the records of Kootenai County. I checked over every transfer that appeared on Defendant's Exhibit 4 with the records, as to dates, when executed, the names of the parties, the consideration, the revenue stamps, and the description of the property. I did not check it over as to the assessment. On checking it I found that in a good many instances it was not accurate, either as to the names of the parties, as to pages on which recorded in the record books, or as to consideration, as to revenue stamps, or as to description of the property. I have not totaled up to find out approximately the number of inaccuracies that I found, but I made a pencil notation on this exhibit of the major ones. On what is marked here as sheet No. 1; in the transfer of Bridget Foley to Eugene Osburn, there was \$1.50 revenue stamps instead of \$2.00; I found that in fact the revenue stamps on the county records were less in amount than shown by the list. On the same sheet, in a transfer of Gus Hansing to O. F. Holgerson, the revenue shown on the sheet here is \$3.00, and on the records it is \$2.50. And in the transfer immediately below that the names of both the grantor and the grantee aren't as they appear on the book.



MR. GRAY: That is, they aren't spelled in the same way.

MR. POTTS: Well, we are not particularly interested in that.

(Continuing) And in the transfer recorded on page 84 of Book 68 of Deeds, it doesn't appear on this record that there were any revenue stamps, and there was \$2.50 worth of revenue stamps. In these that I referred to there are three discrepancies in the revenue stamps, two, and one that wasn't put down at all.

THE COURT: As I get it, there is a greater amount shown on the books of the County in two than is shown upon these sheets?

A. There is a lesser amount in both of them—fifty cents.

THE COURT: On each?

A. In each.

THE COURT: And in the other case the books of the County show \$2.50?

A. And this shows none.

MR. POST: Might I ask, in order to save time—in all three instances the consideration for the deeds is correctly stated on this sheet?

A. Yes, sir. On the second sheet, in the transfer of L. E. Kirkpatrick to P. Lbr. Co., the south half—

MR. POTTS: You don't need to state the description.

A. There are lots 3 and 4 of Section 5, and on here it is shown Lot 3 of Section 4, 52-5 west.

MR. GRAY: No, that isn't it. It is lots 3 and 4, 5-2-5.

THE COURT: Are you interested in the descriptions, Mr. Potts?

MR. POTTS: Well, to this extent, if Your Honor please. We are interested in whether this statement, so far as any material matter is concerned, shows discrepancies, to show how dependable these lists are. The descriptions would have this bearing, that if the descriptions are wrong, in checking as to the assessed value it would be apt to be wrong.

THE COURT: I see your point.

MR. GRAY: Lots 3, 4, 5, 2-5 west. They just left the little dash out between the 5 and the 2.

WITNESS: And that township too. It is section 5, and 4 there. The section is wrong, and there is one more lot. And this, he had just the section there. I just added the section to show what section that was in. On the transfer of Rose Lake Lumber Company to C. Ryser, there is a \$1.50 revenue stamp on that wasn't on this list. And on the transfer of Homer G. Quigley to Ralph W. Straight, this shows a consideration of \$8,000.00. On the books it shows one dollar and other consideration. The County record doesn't show the \$8000.000; it shows one dollar and other. This is what the county record shows; it shows the \$8.00 revenue stamps. In the transfer of John F. Saylor to James J. Day—to Jerome Day, on the re-



cords—there is, in addition to the description shown here, there is also part of Lot 3 of Section 10, 49-4 west, that wasn't put on this list here. And on the deed from Charles H. McCauley to M. E. Hay, the consideration that appears on the records is \$3150 instead of \$3850, as shown on this sheet. A transfer of J. M. Brown and wife to the Independent Order of Odd Fellows, there are \$24.00 worth of revenue stamps that isn't shown on this sheet, that was shown on the records. That is on sheet marked No. 4, typewritten on the corner there. And on the transfer from Mary Field to Nellie De Roshia, there is a one dollar revenue stamp that is not shown on here, and the description is Lot 7 of Sherman Park Addition, Couer d'Alene, while here it shows Lot 7 of Park Addition, and it is Lot 9 on the records, of Sherman Park Addition. The description of the lot is Lot 9 of Sherman Park Addition, and on this list it is Lot 7 of Park Addition, Couer d'Alene. And on the deed of George N. Osborne to Russell & Pugh Lumber Co., the consideration shown on the records is \$7500, and on this sheet here it is \$9000. And in the transfer of J. M. Casey to—it shows on the record A. A. Cram, two transfers, John M. Carey and wife to A. A. Crane. That is on page 5. And there is \$1.50 revenue stamps that isn't shown on this sheet here. And I have written in, in pencil, on this sheet, a transfer of J. H. McFarland and wife to R. H. Grant, consideration \$2500.00, stamps \$2.50,

and it tallies with part of the description that is typewritten on here, but didn't show. The consideration and revenue stamps and the name of the grantor didn't show on that list, and it is the north half of the northeast of 15, 47-3 west. There is a description shown, but no names of the grantees or grantors, and in checking it over it checked out with that description shown there. It doesn't show any consideration here at all. That would be the fourth line of the descriptions. There is nothing shown here under consideration.

MR. POST: It says \$1500 on this one—J. M. Casey to A. A. Cram.

A. This shows that there, you see. All that is shown is the description.

MR. POST: Doesn't it show \$1500 in your copy?

A. It does, for tract 66 of Hayden Lake, but it is for the description just above that, but there is no parties or consideration shown.

MR. POST: Well, that isn't so in this copy. I don't understand what he says. Four descriptions and four considerations.

MR. GRAY: In other words, it reduced the total amount of the consideration.

MR. POTTS: Well, we are not concerned with whether it was reduced or increased.

Q. What is the assessed value of that tract of land as shown on this list, Mr. Larsen? A. \$2,-415.00.



(Continuing) And the consideration is \$2500, as carried out here on this sheet.

And the transfer from Bessie L. and Lawrence Hamp to J. C. Lawrence Company, the description is given as tract 2 of Messiam Park, and the description on the record is Tract F. of Merriam Park. And on page 5, the last transfer, S. L. Land Co., to W. F. Patter, the consideration on this sheet is given as \$1.50 and on the records it is \$150.00. I am now testifying from page 6. From James H. and Lucy J. Irnes, here—it is Imas on the records—to Laura Elma Behm—it is Louise on the records.

MR. GRAY: He jumped page 6. It is the second page 6.

(Continuing) There are two pages 6. Part of the description here shows, on this sheet, as the northwest of the southwest of Section 28, while on the records it is the northwest of the southeast of Section 28. There are conveyances that were not included here, but no value was given either; just a \$1.50 revenue stamp, and no description followed after, and in some cases I just put down the description. In the transfer of M. A. and Chester D. Gibbs to Lucia Armstrong, it is shown on here, the figure 8—33, Town & Kings. The description on the records is one-half of Lot 8, Block 33 of Kings Addition to Couer d'Alene. The only difference is that on the records it is half of the lot instead of the whole. And in the transfer on the same sheet, of F. M. and Maggie Newman to Elma E. Parken, Block

81 has been omitted. It is the east half of Block 81, 88, 89, and 96.

Q. Now take your consideration and revenue stamps and pass on. Are there other discrepancies as shown here in the descriptions that you found?

A. There aren't except on page 7, the description given as to the north half of the southeast, the southeast of the northeast, and the south half of the southeast, there is no section, township or range given, and I added that on from the record; that doesn't show any difference, except that it wasn't complete. On the transfer of Carl O. and Christian Anderson to M. Gingsich, the consideration is one dollar and the stamps \$1.50, that did not show on this sheet. And on sheet 8, this transfer of Aug. and Emma C. Edgherg to Anna Chapman Smith, the consideration on the records is \$10.00, and it is shown here as \$1.00. And the transfer of Horace and Anna Gunderson to M. Henshel, it shows on this sheet Lot 1, Block 13, of Worley, and on the records it is Lot 18 of Block 13 of Worley.

This was a transfer on 273, marked too old, but the date of the instrument was August 1, 1918, and the consideration was \$600.00, and \$1.00 revenue stamps, and it was for the northeast of the southwest of 33, 52-3 west. All that was marked here was, "Page 273", and, as description of that, it was too old; and I looked at the description to see when the deed was made, and it was made on Aug-



ust 1, 1918, and I put in the consideration and the stamps and the description of the property.

Q. Now hurry on, confining yourself to the consideration and revenue stamps, where it is of any size.

A. In the transfer of T. M.—and should be F. M.—and Maggie B. Newman to Thomas M. Dahl—the description on the records should be F. M. and Maggie B. Newman to Grace W. Williams.

The consideration is \$1000.00, and the revenue stamp \$1.00, where they have \$1.00 consideration and \$1.50 revenue stamp. That is on page 10. The consideration here is \$1.00, and it is \$1000.00 on the records. And on the transfer of Emma and Jason Peterson to W. J. Atkins, the description here is northeast of the northeast of north half, northwest, southwest of southwest, Lots 11 and 12 of 5, 48, 1 west. The description on the records is the northeast of the northeast of Section 7, and north half of the northwest of Section 8. Otherwise it is the same.

And on page marked 11, the description of J. W. S. and F. M. Dillon to O. B. Hudson, there was one eighty acres left out in the description. The southeast of the northwest, and the northwest of the southwest was left out in the description. This marked page 538 of the records, and \$10.00, and there was no revenue stamp, but I have it on my description. There was a \$3.00 revenue stamp on the transfer on that page of the record.

I found the conveyances covered by these thirteen sheets in the miscellaneous deed records. I know the county form of deeds. It had the printed deed book in which those deeds were recorded in 1918. I investigated those deed books for 1918, and found that no conveyances appearing on record on books 64, 67, or 62 of deeds appear in any way upon the records in those thirteen sheets. The recording in these books commences in February, 1917. The first recording in 1918 begins on page 336 of this book, and goes through the balance of this book and part of book 67. That is not completed yet. The deeds from page 336 to page 638 in deed book 64 are instruments recorded in 1918. October 17, 1917, comes at page 250. The deeds recorded from page 250 to 319 are those recorded between October 17, 1917, and January 1, 1918. The entries in 1918 in deed book 67 run from page one to ten; the rest of it is in 1919.

MR. POST: That is a quitclaim deed book, isn't it?

MR. POTTS: That doesn't make any difference, whether it is or isn't.

WITNESS: I found that none of the conveyances recorded in 1918 in this quitclaim deed book were mentioned in any way on these thirteen sheets.

Q. Well, just point how many there are in 1918. Go back to October 17, 1917, if there is a starting point at that date in the book.



A. It begins on page 101 and runs to page 146 inclusive, deeds that were recorded in this book between October 17, 1917, and January 1, 1919.

Q. Now do all those deeds express a consideration of one dollar, or do they express other considerations?

A. They express other considerations.

(Continuing) Some of them have revenue stamps on them. The various deeds that I have just testified about in the three books are not included in the list which I compared. I did not count the number of those deeds, except that there were over three hundred or three hundred pages in the two books containing the county form of warranty deed, and the number given of the quitclaim.

#### CROSS EXAMINATION:

I did not go through this quitclaim deed record very carefully.

Q. You said that there were many other considerations than one dollar mentioned here. I am going to have you just take that at the beginning and turn them over rapidly, and read the considerations in those several ones, and the revenue stamps, if any show.

THE COURT: I don't see the materiality, gentlemen, of the quitclaim deed book. I didn't understand Mr. Wonacott to testify that he undertook to classify the quitclaim deeds. Beyond that for the purpose of showing the value of the property conveyed, the consideration named in a quit-

claim deed would have no prohibitive value at all, would it?

MR. POTTS: No. Your Honor appreciates, I have no doubt, that we have simply checked up this tabulated statement in this county, and are showing the omissions.

THE COURT: I don't think we will take the time to go into this gentlemen.

Q. Now, Mr. Larsen, in record book 64, where did you start and say that the deeds during that period were not included in this list?

A. I said the deeds that began being recorded on the 17th of October, what the records show.

Q. What was the date of that deed?

A. The 9th of May, 1917.

(Continuing) The next deed is dated the 3rd of April, 1917. The next one was the 11th of February, 1917, and the next one the 19th. The next one was the 2nd of August, 1917, and the next one the 20th of October, 1917, with a consideration of one dollar and other valuable consideration. I don't see any revenue stamps on here. The next one is the 19th of October, with a consideration of one dollar and other valuable; I don't see any revenue stamps.

Q. Take the next one.

A. Fifty dollar consideration.

Q. The date?

A. The 3rd of March, 1909.

(Continuing) The next one is the 6th of Dec-



ember, 1911; the next one the 22nd of November, 1916; the next, the 18th of June, 1916; the next the 12th of October, 1917, with a consideration of one dollar and other valuable; I don't see any revenue stamps. The next one is the 4th of December, 1915; the next one the 23rd of October, 1917, consideration \$300.00; I don't see any revenue stamps. The next one is the 8th of October, 1917. That last one, the one that we just passed, was a town lot.

Q. The one on 264?

A. That is the 8th of October, 1917.

Q. What is that?

A. The consideration or the lot? Consideration \$1400.00. It is on a Hayden Lake irrigated tract. I don't see any revenue stamps.

The one on 265, the 8th of October, 1917, consideration \$2400.00, no revenue stamps. Next, the 22nd of October, 1917, consideration \$2100.00, no revenue stamps. Next, the 31st of March, 1917; the 6th of June, 1917; the 30th of November, 1912; the 26th of October, 1917, consideration one dollar and other valuable, no revenue stamps. The next is the 22nd of October, 1917, consideration \$300.00, no revenue stamps; that is a lot in Athol. The next is the 10th of March, 1915; the 8th of October, 1917, consideration one dollar and other valuable, no revenue stamps. The 10th of March, 1915. The 25th of April, 1917. The 30th of October, 1917, consid-

eration one dollar and other valuable, no revenue stamps. The 1st of August, 1916. The 5th of November, 1917, consideration one dollar and other valuable, no revenue stamps. The next is the 9th of July, 1917. The 30th of October, 1917, consideration one dollar and other valuable, no revenue stamps. The 2nd of November, 1917, consideration one dollar, no revenue stamps. The 3rd of October, 1917, consideration one dollar and other valuable, no revenue stamps. The 5th of November, 1917, consideration one dollar and other, no revenue stamps. The 6th of November, 1917, consideration \$225.00, no stamps; that is a lot in the town of Worley. On page 285, November 9, 1917, consideration \$100.00; no revenue stamps; that is a part of forty acres of land, with an irregular description. November 9, 1917, consideration \$100.00; that is a part of eighty acres of land, with an irregular description. Page 287, October 29, 1917, one dollar and other valuable, no revenue stamps. The 12th of November, 1917, consideration \$10.00 and other valuable, no revenue stamps. Page 289, November 10, 1917, consideration one dollar and other valuable, no revenue stamps. The 24th of July, 1917, consideration one dollar, and no revenue stamps. The 2nd of August, 1917. The 2nd of August, 1917. The 11th of October, 1917, consideration \$3600.00, no revenue stamps that I can see. The 6th of February, 1915. The 2nd of August, 1917. The 14th of November, 1917, consideration one dollar and



other valuable, no revenue stamps. The 30th of October, 1912. The 16th of April, 1917. The 16th of November, 1917, consideration \$2500.00; that is tract 54 and block 35, Post Falls irrigated district.

MR. POTTS: By the way, that is agricultural land?

MR. GRAY: It is supposed to be, Mr. Potts.

MR. POTTS: But is it?

MR. GRAY: It is fruit land that some of my friends—

(Continuing) The 20th of June, 1916. The 12th of September, 1917. The 25th of October, 1917, consideration one dollar and other valuable, no revenue stamps. The 24th of September, 1917. The 2nd of October, 1917, consideration one dollar, no revenue stamps. The 23rd of April, 1915. The 23rd of April, 1915. The 26th of November, 1917, consideration one dollar and other valuable, no revenue stamps. The 25th of October, 1917, consideration \$15.00, no revenue stamps. That is an irregular description. The 26th of February, 1917. The 14th of November, 1917, consideration \$682.80. That is a lot in Woodlawn Park Addition to Couer d'Alene. November 26, 1917, consideration \$100.00. That is for a lot in Couer d'Alene. No revenue stamps. December 1, 1917, consideration one dollar and other valuable; no revenue stamps. The 29th of February, 1916. The 7th of December, 1917, \$500.00, and there is a fifty cent revenue stamp. That is for ten acres of land. The

10th of December, 1917, one dollar and other valuable, and a fifty cent revenue stamp. The blank day of June, 1917. The 10th day of December, 1917, \$350.00 consideration, no revenue stamps, and an irregular description; it runs by feet, and starts at a point and ends at a point. December 10, 1917, \$100; it is for a lot in Worley; no revenue stamps. Page 319, November 13, 1917, \$250.00, no revenue stamp, lots 2 and 3, the southwest of the northwest and the southeast of the northwest of section 5, 47, 3 west. December 10, 1917, \$10.00 and other valuable consideration \$2.00 revenue stamps. October 29, 1917, one dollar and other valuable consideration, no revenue stamps. December 14, 1917, \$6000.00, revenue stamps, \$6.00. The blank day of December, 1917, one dollar and other valuable consideration, and \$1.50 revenue stamps. The 1st of September, 1903. The 20th of April, 1917. The 19th of March, 1917. The 11th of April, 1911. The 1st of March, 1917. The 30th of June, 1915. The 10th of November, 1917, consideration one dollar and other valuable; I don't see any revenue stamps. The 23rd of June, 1917. The 20th of December, 1917, one dollar and other valuable; there appear to be no revenue stamps. The 27th of December 1917, \$1000.00 consideration, part of it was for lots, \$1.00 revenue stamps. It is part of certain lots with an irregular description, in Section 17, 43 West, lying between the right of way of the Oregon Railroad & Navigation Com-



pany and Lake Coeur d'Alene, except a certain other part which is excepted by feet in measurement. November 24, 1917, consideration \$5250.00. That is in the Dalton Garden tracts. The 30th of November, 1917, one dollar, no revenue stamps. December 26, 1917, one dollar and other valuable.

From there on it is 1918. That is the general character of the instruments that are filed in here. None of these conveyances in this book were put in the statement. It runs through the entire year of 1918 in this book, that and ten pages in the other book; and the same is true of the ten pages in the other book. None of the instruments recorded in these two books on these thirteen sheets. Those two books had the regular county form deeds. I have gone over and carefully checked these tabulations of Kootenai County lands. I did not take the trouble to find out what the difference was in the totals; it wouldn't vary so very much. I wouldn't want to say what it would be. On the first page the only discrepancies I find are in two places; in one place I find a \$1.50 revenue stamp instead of a \$2.00, and another place a \$2.50 revenue stamp instead of a \$3.00; and in still another place a \$2.50 revenue stamp is found which isn't shown on this list. Where the \$2.50 revenue stamp is shown the consideration is \$2500.00; and where the \$2.00 one is shown, which should have been \$1.50, the consideration is \$1400.00; and where the \$2100 consideration is shown the \$2.50

revenue stamp appears. On that sheet the considerations were all right, on sheet one. On sheet two the only thing was that in one place, in the consideration, is shown \$8000.00 instead of one dollar and other, in the conveyance of Quigley to Straight; there were \$8.00 of revenue stamps there, so that would represent an \$8000.00 consideration. I found one error in the consideration on page 3, where it should have been \$3150.00 instead of \$3,800.00. That is the first error in consideration, either in the stated consideration or in the relation between the revenue stamps and the nominal consideration, and then here, also a part of Lot 3. On page 4 I found a consideration of \$7500.00 instead of \$9000.00.

Q. In going through these did you take into account any mortgages that were assumed in the consideration? Did you take into account in the consideration whether or not the deed assumed the mortgage?

A. I don't remember whether I did in that one or not.

This one I made a notation of. But I am not sure whether I did in that.

Q. That is in the one which is \$9000.00 and shows as \$7500.00? A. Yes.

Q. You found one description there that was in Sherman Park Addition instead of Park Addition?



A. The lots were different, lot 9 instead of lot 7.

Q. You found here one deed carrying a consideration of \$2500. where there was a \$2.50 revenue stamp upon it, and the stamp does not show upon this tabulation? A. Yes.

Q. It doesn't change the consideration, does it?

A. A \$24.00 stamp where there is a \$2400.00 consideration.

Q. And the stamp indicates \$24,000.00?

A. But I checked that; \$2400.00 was the consideration.

Q. But if the stamps are correct the consideration was \$24,000.00. Was any mortgage assumed there?

A. I don't know; I didn't check over to see.

THE COURT: That is a town lot, isn't it?

MR. GRAY: Yes, sir.

Q. Now then, on page 5 you find that one piece of land which is described there, there is a consideration of \$2500.00 which should be added?

A. Yes.

Q. Well, that with pretty nearly balance what was left off, the difference on the page before, won't it? A. Yes.

Q. Any other mistakes in consideration that you found?

A. Well, except adding these few revenue stamps which weren't shown on here.

Q. But that doesn't change the consideration?

A. No. And here there is a description.

Q. Called Messiam Park insteam of Merriam Park?

A. Yes; and it is Tract 2 here and Tract F on the records.

Q. And one place you find a consideration here of \$150.00 where it is marked upon the statement produced as \$1.50?

A. Yes.

Q. And no revenue stamps?

A. That's right.

Q. That is evidently a typographical error. The next page, you find nothing affecting consideration?

A. No.

Q. The next page you find nothing affecting the consideration?

A. Not affecting the consideration. I do on the descriptions and a few revenue stamps.

Q. On the next page do you find anything affecting the consideration?

A. Except on this tract, there is \$1.50 revenue stamps.

Q. The fourth from the bottom was \$1.50 revenue stamps, should show?

A. Yes.

Q. That is the only difference you find there?

A. Yes.

Q. On page 8, anything in the consideration? You found one of those \$1.00 that should have been



\$10.00, is that right?

A. Yes, and where the revenue stamp should have followed the one dollar and other valuable consideration.

Q. The revenue stamp was fifty cents?

A. Yes.

Q. You didn't consider those—

A. And this one that was marked on this sheet "Too old," it was a deed dated August 1, 1918, consideration \$600.00, and one dollar revenue stamps, on forty acres of land.

Q. Was that the date of the deed or the date it was recorded?

A. It was the date of the deed.

Q. Anything on page 9, anything affecting the consideration?

A. Not the consideration.

Q. On page 10 anything affecting consideration?

A. In the middle of the sheet there is a \$1000.00 consideration given as one dollar.

Q. That is the one to Dahl?

A. Yes; it is to Grace W. Williams instead of Dahl, one dollar revenue stamp instead of \$1.50.

Q. Any other?

A. No.

Q. On page 11, anything affecting the consideration?

A. No.

Q. On page 12 anything affecting the consider-

ation?

A. No.

Q. How many books of deeds did you look through, Mr. Larsen, in checking these up?

A. I looked through book 66 and book 68. On this sheet it refers to book 67, but there are no entries on book 67 that jibe with any of the data on here.

MR. POTTS: Doesn't your record show the number of deeds that you have there in Kootenai County, that that compilation is taken from, on the yellow sheet at the beginning of the—

MR. GRAY: 290 deeds.

(Witness excused.)

R. S. KERCHIVAL, sworn on behalf of defendants, testified as follows:

DIRECT EXAMINATION:

I reside at Coeur d'Alene, Idaho, and am deputy County Auditor of Kootenai County.

Q. Mr. Kerchival, do you know what the state and county levy of Kootenai County was in 1918?

MR. GRAY: I don't see that that is material.

THE COURT: He may answer.

Q. The state and county separately, Kootenai County, in 1918.

A. The state levy in Kootenai County was 2.8 mills; the county levy was 12.2, a combined levy of 21 mills.

Q. What was the last one?



A. 12.2.

Q. You didn't mean 21, did you?

A. Fifteen mills, I mean to say.

(Continuing) I own some land in Kootenai County, and am generally familiar with the irrigated lands in this county. I own some irrigated land. I knew of irrigated lands in Kootenai County being bought and sold in the year 1918, or the latter part of the year 1917. I know how much per acre irrigated lands in this country were assessed at in 1918. The assessment was \$50.00 per acre on the irrigated tracts, in the five different districts; that was on the land alone. The land I owned was in the Hayden Lake irrigated tracts. I think I purchased some of them in 1916 and owned those tracts in 1918. I was familiar in January, 1918, with the reasonable market value of irrigated tracts generally.

Q. What was the market value of those tracts generally in this county at that time?

A. You mean just for the land itself?

Q. The land itself.

MR. POST: Water right?

MR. POTTS: Including water right, of course.

MR. POST: And fruit trees, etc., on it?

MR. POTTS: Not including improvements.

MR. POST: It includes trees, though.

MR. POTTS: Well, the trees were a liability then.

THE COURT: Perhaps you are willing to have

them included then, Mr. Potts. Including water right and trees, and you mean cultivated—of course the cultivation comes in?

MR. POTTS: Of course I have to get at the value of the land generally, if Your Honor please.

THE COURT: Yes. But so the witness will understand you, you are excluding certain things?

MR. POTTS: I exclude improvements.

THE COURT: By that you mean what?

MR. POTTS: By that I mean the things that are assessed as improvements—the buildings and additions to the lands.

MR. POST: What do you mean by additions to the lands?

MR. POTTS: Just exactly what it means—anything added to the lands.

THE COURT: Does the statute define what shall be included in improvements?

MR. POTTS: Yes, the statute defines improvements. I am not able at this moment to give a complete definition, as the statute defines them. I will direct the inquiry first, however, to the lands which are unimproved.

Q. Are there a considerable quantity of those lands which have no improvements on them, aside from being cultivated?

A. There is, yes, sir.

Q. What was the market value of those lands in January, 1918?

A. As I understand, Mr. Potts, you mean the



land that was being used for agricultural purposes, other than the orchards?

Q. Yes.

MR. GRAY: Oh no; he means all of them.

MR. POTTS: I am directing my inquiry now—other than the orchards.

THE COURT: Very well. He may answer.

A. I know the value of lands that were out there being used for agricultural lands, but I don't feel that I could put a value on the orchard land.

Q. That is what I am directing the inquiry to now, is the lands used for agricultural purposes.

THE COURT: What could they be bought for?

A. They were bought for from \$55.00 to \$70.00 during the time that I purchased these.

MR. POST: He says during the time he purchased them. He is not confining it to January, 1918.

WITNESS: Yes, sir. There was practically no difference in the value between that time and the second Monday of January, 1918.

(Continuing) I knew of these irrigated tracts being bought and sold in the latter part of 1917, at those figures; I don't recall any sales being made right around early in 1918. The five irrigation districts I mentioned comprise the irrigated land in this country; there are five known irrigation districts in this county. I couldn't state positively the comparative amount of the land in those five districts which was farm land used for farming pur-

poses, as distinguished from orchard lands. I have never paid a great deal of attention to the amount of land in the district in which I am out there, but the majority of it is not in trees, the majority of that district. I don't know just what percentage, but the majority is not in orchard.

CROSS-EXAMINATION:

My land is in the Hayden Lake irrigated district; it is supposed to be irrigated land. I have never raised crops on it by irrigation; it has been farmed as dry-farm land. The land right across the road from this place I am speaking of has the water on it, and mine has the domestic water on it, but I have never used the irrigating water; I have never been able to get enough to use. That is the history of the district there. In this particular district there has been difficulty in getting water. I have simply grown dry-farm crops. And for that purpose it has been selling at from \$55.00 to \$75.00 an acre; that is its market value.

Q. Now, in going out to your land you go through several miles of beautiful orchard land, cultivated, and with berry bushes and other small fruits on it, don't you?

A. There is some. As a general thing you don't go through it; there is some on one side of the road.

Q. You know where Dalton Gardens is?

A. Yes, but I don't go through it.

Q. Do you know how many acres in Dalton Gardens?



A. Something over a thousand, I believe.

Q. What was the average value in the latter part of the year 1917 and in January, 1918, what was the average market value of that land in Dalton Gardens?

MR. POTTS: The witness has already stated that he didn't know the value of fruit lands, orchard lands.

THE COURT: Well, do you know the value of this land in the Dalton Gardens section?

A. There is very little land, as I remember it, Mr. Gray, in Dalton Gardens that is not in trees. There are a few tracts that sold rather cheap that aren't in trees; I don't know for what reason, whether they are a little high, or what it was. I couldn't tell you what the value of the Dalton Gardens is, because they are highly cultivated lands, and have a great many improvements on them.

Q. And they are included in what is classified as irrigated lands in this country?

A. Yes, sir.

Q. And assessed at an average value of \$50.00?

A. I think it is a straight assessment of \$50.00.

(Continuing) My land out there was assessed at \$50.00 an acre; also the land in Dalton Gardens. In 1918, on my land I raised potatoes and grain. I had ten acres of potatoes in there in 1917, and in 1918. I cannot tell you how many bushels of potatoes to the acre I got. In 1917 I believe I got something over six hundred sacks off of ten acres.

I don't remember the market value per sack in the fall of 1917; it was something around between \$1.00 and \$1.25, I believe.

Q. What did it cost you to raise those potatoes on that ten acres?

THE COURT: I don't think we can go into those details.

MR. GRAY: I think it very materially tends to show that as a matter of fact his own assessment was very low—to think of raising 600 sacks of potatoes on land assessed at only \$50.00.

THE COURT: If he got only 600 sacks of potatoes off of ten acres—he ought to have gotten that many off of three acres.

MR. GRAY: But he isn't a good farmer; he is a county auditor.

(Witness) I didn't have quite that many potatoes in 1918; I don't remember just exactly. I was in the hospital part of that summer, and I don't remember just what the crop—I raised some grain out there. I haven't kept the cost of these things separate. I have some other lands there, and I farm them all together. I have some other land there that I speak of as not being irrigated land; I have it in grain mostly; it is dry farm land.

Q. What is that assessed at?

MR. POTTS: We object to that as improper cross-examination. We haven't gone into dry farming.

MR. GRAY: He calls this irrigated land, but



as a matter of fact it isn't?

MR. POTTS: It is assessed under a classification of irrigated land, at fifty dollars an acre, and that is what our inquiry is directed to.

MR. GRAY: Our inquiry is trying to get at what the facts are. And he has probably got a large farm out there adjoining these few acres that probably raises more wheat than his alleged irrigated land.

THE COURT: Is this land you are directing his attention to included in what is called irrigated land?

Q. You say you have a lot of land adjoining there?

A. I have a piece of land between the two districts, that is not within the irrigated limits.

THE COURT: I don't think it would be cross-examination then.

MR. GRAY: It might be, for the purpose of finding out about the assessment of such land. He comes in here and has a few acres that he doesn't put any water on, in an irrigation district, and calls it irrigated land. We ought to be able to show that, Your Honor. He has this large dry farm right adjoining it, and probably raises as much on the—

THE COURT: That may be, but counsel has inquired of him only as to the actual valuation of what are called irrigated lands, and from his testimony I take it that these lands are assessed uniformly, whether they are good or bad, and if they

are called irrigated lands they are assessed at so much per acre, regardless of their real value.

MR. GRAY: I will take an exception to Your Honor's ruling.

THE COURT: Yes.

Q. You were in the courtroom when I was just inquiring of Mr. Larsen concerning these conveyances?

A. I was.

Q. Did you hear him refer to that deed dated the 24th of November, 1917, from May J. Holden and her husband to Gertrude Rowell, for three tracts in Dalton Gardens addition, \$5250.00?

A. I just heard it read.

Q. How many acres in a tract out there?

A. Dalton Gardens is very irregular, Mr. Gray. I wouldn't be able to state.

Q. They are very small tracts, aren't they?

A. Yes. Some of them are two and three, and I believe a few five and ten. I would have to see the plat to tell you.

Q. Nothing more than that?

A. No, I don't think so.

Q. Do you know the tract owned by James and Lena Rhodes, tract 322?

A. I do.

Q. What is that worth? What was it worth at that time, 1918?

A. The ten acres?

Q. Yes.



A. Well, with the improvements on the tract or as it—

Q. Yes, with the improvements, and then without them.

A. The way the tract was in 1918, it was worth \$7,000.00.

Q. What were the improvements?

A. A small house and just a very small barn, and fence, a number of berry bushes, and about half of the balance in trees.

Q. What kind of trees?

A. Apple trees, I think, mostly. There might have been a few cherries there.

Q. Do you know that a mortgage of \$450.00 was negotiated on that at that time?

A. I don't know it, no, sir.

#### RE-DIRECT EXAMINATION:

I do not personally recall this Holden place in Dalton Gardens. I know the lands that are included in the irrigation project of the Post Falls Land & Irrigation Company, generally. Post Falls is situated like we are; a few tracts had some water, and the majority of them didn't have any. I don't think anyone in the Hayden Lake district got the water they required or asked for. In 1918 Dalton Gardens went dry for the lack of water. They had to put in a new system later. And Avondale was very short; that is another district out there, between the Hayden Lake and Hayden Lake proper. Those are the lands which I have referred to as be-

ing assessed under the classification irrigated lands, at \$50.00 an acre.

RE-CROSS EXAMINATION:

A. I don't recall any sales in Avondale late in 1917 or early in 1918. I don't recall any sales in Post Falls just at that time. I know at what price per acre that land was mortgaged; the Miami corporation I believe had a fifty dollar first mortgage. The other districts I refer to—Post Falls, Hayden Lake, and Dalton Gardens, what is known as Greenacres—it is properly East Greenacres. I can't place any sales down there right in 1918. I should say there is a proportion of that land that is really highly cultivated. East Greenacres is one of the most highly cultivated districts in the country. It wouldn't be worth three or four hundred dollars an acre to me; I don't think that is the market value of the highly cultivated land of East Greenacres. I have no way of placing the value; I have never heard of a valuation of that much. I don't recall any sales outside of the Hayden Lake district there; that is out where I am. It was very near impossible to sell land in there at that time, Mr. Gray; I don't recall any sales of highly cultivated land at that time. In going out to my place I go past a tract of land which was formerly owned by Kennedy J. Hanley, which was formerly in grain; I am very familiar with it. I think there are 140 acres in it,—something over 120. I didn't know that it had been sold. The Holland Bank owned it,



I think; I do not know the amount of the mortgage they had on that property. That was in trees at one time. I don't know whether it has been in grain the last few years or not.

**RE-DIRECT EXAMINATION:**

I am not sure whether the Kennedy J. Hanley place is under the plat of Dalton Gardens or not; if it is not in the district, it is surrounded on two sides. Mr. Hanley placed an orchard on it, and the trees were several years old, and they were all removed. Referring to the mortgage on the lands in the Post Falls irrigation district, to the Miami Company, I understand the original loan was to the Deering Harvester Company. I don't know whether the company got it all; there is quite a lot of it assessed to them now. They foreclosed their mortgage and bought in that land.

**RE-CROSS EXAMINATION:**

I am not familiar with how big their mortgage was, but it took in quite a lot of property there.

(Witness excused.)

F. W. FITZ, sworn on behalf of defendants, testified as follows:

**DIRECT EXAMINATION:**

I reside at Coeur d'Alene. My occupation is real estate and insurance. I have been engaged in the real estate business in this city and vicinity for something over thirteen years. I have handled all classes of real estate, both on a commission basis

and on my own account. During that period I have acted as a real estate broker, in negotiating sales and purchases of real estate. I have handled all classes of property here in Coeur d'Alene, both business and residence property. Outside the city, in this county, we make a business of handling all kinds of lands, irrigated and dry farm lands and cut-over lands. I was familiar with sales generally of city property in Coeur d'Alene in the month of January, 1918, or close to that time, both prior and afterwards, during the year, and was familiar with values generally in this city at that time. Generally speaking there was not very much activity in real estate here during the early part of the year 1918 and the latter part of the year 1917; real estate values were very low at that time. My opinion is that the year 1918 was a period in which values of city property reached their lowest stage. Values afterwards took an upward trend in this city; in our experience that commenced immediately on the signing of the armistice, in November. Values here in Coeur d'Alene had been gradually declining since 1907, or, I would say, since 1908 and 1909. In 1907 there wasn't much decline, but starting with 1908 and 1909 values began to drop.

CROSS-EXAMINATION:

There was very little activity in real estate during the war. During 1918 I was familiar with real estate in Montana, and that was generally true. Real estate was moving very slowly, if at all. There



was some movement in Montana, but it was generally true, so far as my experience went, that during the war real estate wasn't being bought and sold very much.

RE-DIRECT EXAMINATION:

Q. Was the depression in values in Coeur d'Alene due to the war, in your knowledge and experience?

A. I wouldn't say that it was, no.

(Witness excused.)

A. L. ROWE, sworn on behalf of defendants, testified as follows:

DIRECT EXAMINATION:

I reside at Coeur d'Alene, Idaho; I am a clerk. At the present time I am working in the Treasurer's office, where I have been working about six weeks. My general business is that of a clerk. I was with the St. Joe Boom Company all summer as a clerk, clerical work. My employment in the Treasurer's office is during the tax-paying period. I know Mr. Wonacott. I was deputy assessor under him in 1918; I was one of the appointed deputy assessors. I was not a deputy assessor in 1917, but had been in 1916. In 1918 I helped to assess Sherman Park; that is the fort grounds, an addition to the city of Coeur d'Alene. I only worked in the city of Coeur d'Alene. And I myself assessed Syms Addition; that is beyond Harrison, between Fourth and Eighth streets. The Sanders Park addition. The

Sanders addition. The Casemyer addition—not all of it. Lake Shore Addition, part of it. I received written instructions from the assessor prior to starting out to make my assessment. I have my instructions. I am not positive that these are the instructions that I received from Mr. Wonacott in the year 1918; I couldn't find them. In fact I think that is the 1916 instructions. I received similar written instructions in 1918. I was not instructed by Mr. Wonacott or anybody else in 1918 to assess the property which I undertook to assess on any percentage of its full cash value. Mr. Wonacott told me that a full cash value, as he understood it, was what the property would sell for within a reasonable length of time, provided a man was compelled to convert it into cash, not when we would call on the man, nor give him an unlimited time, but a reasonable time, he said, probably sixty days or ninety days; so we assessed them on those lines. The valuation of the lots we worked out here in the office; we made a graduated valuation from the corner of Fourth and Sherman here. The lots were all graduated from this point. And then when we got on the ground, if a lot was worth less or worth more, we changed it according to our judgment; and then we put the improvements on the lot when we arrived there. I put a value on the property that I thought it would sell for. That was the criterion I attempted to use in valuing the property for the purpose of assessment.



In placing a valuation on any property that I assessed I did not attempt to assess it on any percentage of its full cash value. I have lived in Coeur d'Alene for about fourteen years, and have been familiar with conditions here during that time, and with the general business conditions and values of property generally. To the best of my judgment I assessed the property on which I placed valuations for assessment in 1918 at its reasonable cash value; I did the best I could, and I think—I didn't have any complaints. I will explain that later, if you want it.

#### CROSS-EXAMINATION:

Q. Mr. Rowe, I want to find out what sources of information you looked to in finding the value of property. Did you simply use your judgment as you went around, or did you make inquiries as to what property was selling for?

A. There was no sale of property at that time.

(Continuing) I did not go to the county records and examine them to see what pieces of property within my sphere of duty had been sold at, within a reasonable time before. I did not go and consult the mortgage records to see whether any of this property was mortgaged. I remember the property of Judge Beatty in Sherman Park; I assessed that that year; I know just where it is. I remember as I went to assess it I saw a sign up there that it was for sale, and to inquire of Sampson. I did not take the trouble to go up and find out from Mr. Sampson

what was asked for that property. I assessed the Judge himself; I met the Judge himself. I did not ask him what he was trying to sell it for. I asked him if he thought that was a reasonable valuation on his property, and he said yes.

Q. You assessed those lots for \$600.00, didn't you?

A. Well, I couldn't say as to that.

Q. And that house of his for \$1800.00?

A. Well, I was going to say \$2000.00, but I guess—

Q. Mr. Rowe, that is a pretty good, a very nice house, wasn't it?

A. It is a very good house, yes, sir.

Q. You think, now that you consider it, that that really was worth considerably more than \$2400.00, wouldn't you?

A. Well, the way stuff was selling here at that time, it wasn't worth very much more, I don't think.

Q. Wouldn't you say that the reasonable market value of that property at that time was more than \$2400.00?

A. I wouldn't have give him over \$2400.00, if I wanted to buy it.

Q. Don't you know that it sold in the same year for very much more than that?

A. No.

Q. I think you also assessed my property, didn't you?



A. I believe I did.

Q. I was wondering as I saw you if you recollect that you also took into consideration the question of household goods and furniture?

A. Yes.

Q. Did you assess any of that but mine in this town, against any single person, in your sphere of duty?

A. Yes, sir.

Q. Did you assess household goods and furniture against anyone else in town, except me?

A. I certainly did.

Q. I would like to know the name of that person, if you have any recollection. Don't you recollect telling me that no one's household goods was being assessed by you, and that all I would have to do was to make an affidavit that it was worth less than a certain sum, and you would let it go by?

A. I don't remember that, no.

Q. Did you assess anyone else's household goods in this city except mine?

A. Yes.

Q. Whose?

A. R. S. Nelson was one of them.

Q. Anyone else?

A. I think Mrs. M. D. Wright.

Q. You say you assessed Mrs. M. D. Wright?

A. I think she had some.

Q. Was she in your sphere of duty?

A. Well, there was some of that stuff I was

sent out to assess.

Q. All right. I want to know who those others are.

A. I think Mrs. Graham had to pay on household goods.

Q. Anyone else?

A. Well, the assessing I did did not include such residences any more—I caught you because I assessed your office at the same time.

Q. The idea was not to assess household furniture that year, wasn't it?

A. No, sir. If they had it we assessed it. And I will tell you—we assessed pianos. Mr. Wonacott instructed me in this way, that if a man had a piano we would assess the piano and make a certain valuation.

Q. How much did you assess pianos?

A. From \$100.00 to \$250.00. And while you will find many household goods not assessed, you will find a piano assessed at that time. Otherwise we would have had to put on so much for household goods, including pianos, and then take it off on the other side, so we assessed the pianos. But the residences I covered were not people who would have property of that extent, as a rule.

Q. Did you assess my property at what you thought it was reasonably worth?

A. I did. I assessed it at what I thought it was worth. I assessed your library.

Q. Now, in assessing, when you would come to



a piece of property with a building on it, did you look the building over?

A. Yes, sir.

Q. If it was an old building did you make allowance because of that fact?

A. Yes, sir.

Q. And you took into consideration, did you, the age of the building, in making the assessment?

A. I certainly did, yes, sir.

MR. POTTS: I presume the court will take notice of the fact that there was a \$400.00 exemption of household goods under the laws of Idaho at that time.

MR. POST: You have to assess it first, don't you?

MR. POTTS: Oh, I am not so sure about that. That is all, Mr. Rowe.

(Witness excused.)

Two documents were thereupon marked DEFENDANT'S EXHIBITS 5 and 6.

MR. POTTS: We offer in evidence Defendant's Exhibits 5 and 6, which are certified copies of the abstract of the real property assessment roll for the year 1918, of the entire State of Idaho, and the same as to the personal property of the State of Idaho, certified by the State Auditor.

MR. GRAY: I have no objection.

MR. POTTS: Not including public utilities.

Two documents were thereupon marked DE-

## FENDANT'S EXHIBITS 7 and 8.

MR. POTTS: We offer in evidence Defendant's Exhibits 7 and 8, being the original abstracts of the real property assessment roll and the personal property assessment roll of Kootenai County, for the year 1918.

MR. GRAY: I have no objection.

MR. POTTS: We will ask permission at this time to substitute copies for those abstracts.

MR. GRAY: All right. Have you anything here showing what exemptions there were of household goods, etc.? It is interesting.

MR. POTTS: Not that I know of. I haven't looked at it. I haven't been interested in it.

GEORGE CARLYLE, sworn on behalf of defendants, testified as follows:

## DIRECT EXAMINATION:

I reside at Coeur d'Alene; occupation, lumber business, the log end of the lumber business. I have lived in this city between eighteen and nineteen years, and have been following the log end of the lumbering business during the greater part of that time; that is, I have scaled logs, and I have bought logs and had charge of logging, different logging operations. I was deputy assessor in 1918. I assessed property in Kootenai County, up on the Coeur d'Alene River. I assessed townships 48, 1 east and 1 west; and 49, 1 east and 1 west; and I also assessed township 49, 3 west, and 50, 3 west.



In 1918 I did not do any assessing in the city of Coeur d'Alene. The sections I have enumerated are the only land that I assessed, the real estate proper. Before commencing my assessment in 1918 I received written instructions from the assessor, which I have with me (producing same).

Said paper was thereupon marked DEFENDANT'S EXHIBIT No. 9.

The instrument marked Defendant's Exhibit No. 9 are the instructions to which I refer. When I went out to assess the townships Mr. Wonacott gave me a prospect to show how they were assessed the year before, and if in my judgment they should be assessed different, to change them, which I did, in different instances, in my judgment, I changed them. But he gave me a map of each township showing the name of the owner and showing the amount that had been assessed for the year before. That would be a guide, so I would know without too much trouble to find out the rate; that was a guide, but to change them if it needed to be, in my judgment. I made changes; I lowered them and raised them, as the case may be. In making my valuations I did not attempt to assess on any percentage basis of the real cash value; I had no instructions from Mr. Wonacott to attempt or try to assess property at any percentage of its value.

#### CROSS-EXAMINATION:

I assessed some logs. Mr. Wonacott gave me the amount that I should assess them for. He

claimed, I think, that it had been fixed by the County Commissioners and himself, as I understood, and I assessed them on that basis. I did not assess them at the same price wherever they might be. If the logs were back in the woods I deducted what I thought it would cost to put them in the water, put them here in the river, what we call the slack water, or in the lake, where they could be gotten comparatively cheap to the mill. I think I assessed most of the logs in the woods at \$3.00, if I remember. Most of them were in the woods. That would be the mixed logs, in the woods. The white pine logs in the woods were worth more; we assessed them higher, I think about \$6.00 probably, unless it was some place they thought it would take more than that to get them out. In some places I made a little difference, according to the location. Nine dollars for white pine logs down in the lake was comparatively low; they were selling, I thought, for more than that.

Q. In assessing other people's property you didn't try to give them any the worst of it as compared to the man that owned the logs, did you? I mean you didn't assess one man at one proportion and another man at another?

A. I had those instructions to go by.

Q. And you bore those in mind in all your assessments, so as to make it an equal tax all around? A. The logs and the lumber that I assessed, they were fixed rates that I worked on.



Q. You had that in mind when you made all your assessments, didn't you? A. What they were fixed at?

Q. Yes. A. Yes, but—

Q. And in assessing other property you had that always in mind, didn't you? A. I don't think that I did entirely.

Q. You did to some extent? In other words, you didn't want to assess one man at one per cent and another man at another per cent of the value, did you, Mr. Carlyle?

A. Not on the same kind of material, no.

Q. Well, on different kinds of material, did you?

A. When I went out to assess the farm lands—

Q. Just answer that. On different kinds of property did you assess at different rates in proportion to their value? A. No, sir.

Q. You tried to assess them all at the same proportion of their value, all kinds of property?

A. The logs, there would be a difference even in logs,—if you went out, there would be a dollar a thousand in some grades of logs, even, but I assessed them all the same. Yellow pine, for instance, there would be a dollar difference a thousand in different grades. Some men would have logs worth a dollar more, but I assessed them at the price fixed there. I didn't take the quality of the logs into consideration.

Q. Now, in assessing other property, you

would, of course, bear in mind the proportionate value which was placed upon logs, wouldn't you?

A. No, I wouldn't.

Q. Did you assess at from \$25.00 to \$40.00 an acre the first class agricultural land, and \$12.50 to \$25.00 an acre the second class agricultural land? A. Yes.

Q. Irrespective of what it was worth, you would stay within those limits? A. Yes.

Q. I expect some of that land was really worth more than \$40.00 an acre? A. A little of it that I assessed, but there was very little of it that was.

(Continuing) As a rule it wasn't a very good agricultural country up there that I assessed. I didn't assess any sawmills up in that country in 1918. I think I assessed the Blackwell Lumber Company sawmill. I tried to put a fair valuation on that. I had had a good deal of experience in the lumber business. I allowed very little because of the fact that it was not a perfectly new mill, because they keep their mills up to a standard; I took very little into consideration in that. I possibly did not assess it at as much as it would cost at that time to build a new mill like it. I did not assess the equipment as brand new, but they keep up the repairs, and it is in fairly good repair; I took into consideration that it was in fair condition, but not new, and made allowance for that, for the fact that it was not new, but it was in fair



condition; that was my effort. I did not cruise out the timber land. I took my figures for that from the year before, and then went through the land and saw that it hadn't been burnt. I just put down what was on there the year before, unless in my judgment I run across a particular piece; there was some few pieces that I think I did change, because I knew the land, but as a rule I didn't change the land. There was very little white pine land in that territory that I assessed. There is very little sale for white pine up in that country where I assessed, even now. It is remote, very hard to get to market, and I know parties that have got timber in there that want to sell, and there is no sale for it even now, even white pine. I gathered some agricultural data while I was on that trip, for the state and federal government; I got agricultural data for them. It was a part of my instructions. There were some stulls up there to assess. I think the figures in the instructions were too high for the stulls, and I think I lowered them because it would be in excess of the—I don't remember of assessing any poles up in that district. I had quite a little discussion with Mr. Wonacott before I went out, besides those instructions, a good deal of talk as to how the assessment should be made. I can't just recall to mind whether any of the other deputies were there talking too, at those conferences. There were deputies though in there at different times that I was in.

MR. POTTS: We offer Defendant's Exhibit 9 in evidence.

MR. GRAY: That is all.

MR. POTTS: That is all. As I understand it, the Court has held that testimony as to the cash value of bank shares is not admissable.

THE COURT: Yes.

MR. POTTS: Not material?

THE COURT: Yes.

MR. POTTS: We have one more witness who is to be here this evening. If he is not here, we wouldn't ask for any further delay.

MR. WAYNE: Counsel has agreed that the record might show that the rate in Shoshone County for 1918 was 7.3 mills, and the state rate in that county 2.7 mills. And the defendant offers Exhibit 1, being the statement identified by Mr. Herrick while on the witness stand.

(Recess until 7:30 P. M.)

7:30 P. M. Dec. 19, 1919.

MR. POTTS: The witness we have on the way has not yet arrived.

MR. GRAY: Is Mr. Kerchival here?

R. S. KERCHIVAL, recalled in rebuttal by plaintiff, testified:

DIRECT EXAMINATION:

I have one of the books of the assessment roll for 1918, the one which has the four corners on Fourth and Sherman. The corner on which this



building stands, in which this court is held, in 1918, was assessed for \$6000.00, fifty feet, and the improvements at \$16,000.00. These lots were all 110 feet originally.

Q. Now take the corner across the street, the old First National Bank building. A. There is a piece right in the corner of the old National Bank building that is 25x72, a piece of that building there; that piece of lot is assessed for \$3250.00, and the portion of the building on that lot is \$4000.00.

Q. And the other piece? A. The other piece—I was mistaken in that, Mr. Gray; those lines are crossed here.

Q. All right. A. The assessment for Waddell's corner was \$2750 for the lot and \$2500 for the building. The rest of the lot and building was assessed for \$3250 and \$4000.

Q. That would be \$12,500 for the whole building. Now the one on the other corner, the Morrow Mercantile?

A. That is 100 feet frontage. The corner is \$5200.00, and Lot No. 2 is \$4000.00, and the block is assessed for \$25,000.00.

THE COURT: By the block you mean the building?

A. The building, yes, sir.

(Continuing) That is that large three-story building, with a depth of 110 feet; I am not sure whether it is 105 or 110 on that side. It is a four-story building. The other corner, the Ex-

change National Bank building, is 35 feet on Sherman. The lot, 35 feet, is assessed at \$4800.00, and the improvements are \$5000.00. I think the lots in that block are 105 feet.

Q. Now, Mr. Kerchival, I want to ask you one other question. You testified today concerning some land which you had which was treated as irrigated land because it was within an irrigation district. Will you state whether or not you have adjoining that 160 acres of land of the same character or as good for agricultural purposes?

A. I haven't under the ditch. I have some that is not under the ditch.

Q. Is that as good land as that which you testified concerning? A. It is the same; there is nothing but a fifty-foot road between them.

Q. What was its reasonable value, that 160 acres, per acre, in 1918? A. Well, I should say it was some place between around \$57.50 or \$60.00 an acre. It was assessed for \$1000.00 a forty—\$25.00 an acre.

#### CROSS EXAMINATION:

The First National Bank building about which I testified is 25 feet by 72. The whole lot is 110, I believe. The total assessment for the whole lot on the corner would be \$6000.00 for the total lot and \$6500.00 for the buildings. I know the property here on Sherman Street known as the Peeper property, that belonged to the Monahan Investment Company. I don't believe I could tell you from the



roll what it was assessed for in 1918. The Granite Investment Company owned all of Reserve Block U, with the exception of three of four descriptions here, and the Peeper property is only a part of their holdings. It is the part that faces on Sherman, that is, part of their Sherman Street—It is not segregated on the roll.

(Witness excused.)

JOE PETERSON, sworn on behalf of plaintiff in rebuttal, testified as follows:

DIRECT EXAMINATION:

I reside at Coeur d'Alene, and am in the real estate business. I have lived in Coeur d'Alene twelve years, and have been engaged in that business during all that time, and have kept myself informed of real estate here and its values. I am familiar with this property known as the Wiggett block. In my judgment its fair cash value in the month of January, 1918, was \$60,000.00. In my judgment the fair value at the same time of the Exchange National Bank building and corner was \$35,000.00.

MR. POST: What is the assessment?

MR. GRAY: \$9800.00.

Q. The Morrow building, the large four-story building across the street, the lots and building?

A. \$75,000.00.

Q. The old First National Bank building and lots?

A. \$20,000.00.

Q. Mr. Peterson, of your own knowledge, do you know anything about the size of the mortgage upon that building?

A. On the First National Bank?

Q. Yes. A. \$10,000.00.

CROSS EXAMINATION:

Q. Those are a real estate man's valuations, are they, Mr. Peterson? A. Well, they are values that they ask for the property, and the property has been sold for more than that, that is, one of them has—two of them have, I think.

Q. That was years ago, wasn't it? A. A few years ago.

Q. Isn't it a fact that in 1918 there was no market value for any one of these properties or any other business property in Coeur d'Alene? A. Well, it was quiet during the war.

Q. Isn't it a fact that the owners of the building referred to here as the Morrow Mercantile Company building have been trying for years to slough that building, to sell or trade it, without success? Don't you know that of your own knowledge?

A. I know they have it listed with me.

(Continuing) I didn't know that they tried to trade it. Business property here in Coeur d'Alene in the winter of 1918 and for some time prior to that had been very slow, with very few sales, and very little demand for it. With reference to the old First National Bank building, the mortgage



I speak about was put on in connection with a trade of the building for some land some place. I don't know that business property on this street in 1918, and both before and after that date, was offered for sale at much less than the cost of the building, without buyers, the cost of the building, without any takers. I don't know that different buildings were offered at very low prices, without takers.

(Witness excused.)

FRED E. WONACOTT, heretofore duly sworn, upon being recalled in rebuttal, testified as follows:  
DIRECT EXAMINATION:

Q. Mr. Wonacott, with reference to the two books of deeds the conveyances in which do not appear to be in your list, will you state, if you can, how that occurs? A. The two that were missed?

Q. Yes. A. That book 64, it seems to me I hunted for all the books of deeds there, and Mr. Kerchival told me where they were in the racks, and I don't believe that I found book 64. And if I did, why, I must have looked, glanced into it where some old deed was recorded, or several deeds, and I noticed there was lots of old deeds recorded in there, and consequently if I did look at it I thought it was a book of old deeds. I didn't intentionally omit it, but evidently didn't get it.

Q. Any book that you did use you took everything out of?

A. Everything, yes, sir.

Q. We didn't have the time to look through all these and compared them, did he? A. No.

Q. I notice on page 4 there is a consideration in a sale from Osborne to Russell & Pugh Lumber Company, which you had at \$9000.00, which Mr. Larsen had at \$7500.00.

A. Well, that is subject to a mortgage of \$1500. additional, and I added all those mortgages to the consideration, where it was expressly stated that it was subject to the mortgage. That was considered a part of the purchase price, and in that instance there that was it; I did that with all the deeds, where it showed those mortgages subject to the transfer.

Q. On page 2, in the conveyance from Kirkpatrick to the P. Lumber Co., Lots 3, 4 and 5, of 52, 5 west—did your notes show those accurately? A. Yes, sir, my notes—

Q. Just left out the 5 in the 52, 5 west? A. My notes showed it correctly, yes, sir.

Q. In other words, just point out to His Honor what was left out of this typewritten copy by the—Lots 3, 4 and 5, in 52, 5 west.

A. Those figures were left out in the transfer of my notes, in copying off on to this.

Q. But you had the assessed value of the land as a whole?

A. Yes, sir. My notes are correct.



Q. As far as you checked, were your notes correct?

A. Yes, sir.

Q. And those were just typographical errors?

A. Yes, sir.

Q. Are these your original notes, Mr. Wona-cott?

A. Yes, sir.

MR. GRAY: I would like to offer those in evidence.

Said papers were thereupon marked PLAIN-TIFF'S EXHIBIT No. 29.

MR. POTTS: If the original notes are deemed by the Court to have any value, we have no objection to them, but it seems to me they merely incumber the record.

THE COURT: I think I shall sustain the objection.

MR. GRAY: The only reason is to show that they were typographical errors.

THE COURT: Yes, I understand the reason.  
CROSS EXAMINATION:

Q. You did not take the consideration as actually stated in the deed in each instance then, but used your own judgment from the contents of the instrument as to what the consideration ought to be? A. I took the consideration expressed in the deed, and in the body of the deed where it said it was sold subject to a mortgage of a certain

amount, I added the amount in a separate item on my notes to that amount. Mr. Larsen in taking it just simply took what was expressed as the consideration, and I don't think he followed down to take off that this was subject to the mortgage of \$1500.00; he omitted that. My notes are correct and his are not correct, so far as consideration is concerned.

Q. What was the consideration expressed in the instrument?

A. \$7500.00.

Q. And you found it was subject to mortgage of \$1500.00?

A. That was expressed in the body of the instrument.

Q. And you added that \$1500.00 to the consideration?

A. Yes, on my notes. I just said "Mortgage \$1500.00" under deed, and added it together, making \$9000.00, and when it was transferred, when the stenographers took it off they took it off at \$7500.00, I guess, and omitted the—I had it \$9000.00, and Mr. Larsen, when he checked it up, he only found and took the consideration.

Q. In other words, Mr. Larsen took the consideration expressed in the instrument, whereas you took the consideration as expressed and the mortgage and added the two together as the consideration? A. Yes. It is all in the records, though, in the body of the instrument.



Q. You had no means of knowing that the amount of the mortgage was deducted from the expressed consideration?

A. Yes, it expressly states that in the body of the instrument, that this deed is given subject to a mortgage, which the party of the second part assumes.

Q. And in each instance where that statement was made in the deed—A. Sometimes they didn't actually assume the mortgage, but I took those where it said subject to a mortgage of so much.

Q. In each instance where it said subject to a mortgage of a certain amount, you added that amount to the consideration expressed in the deed?

A. Yes, sir.

(Witness excused.)

MR. GRAY: There is just one thing, Mr. Potts. I haven't had, and I am going to ask you to permit me to forward when it is received, and that is a certified copy of that report of the Bureau of Farm Markets of this state. I have sent for it.

MR. POTTS: Well, if that will make it admissible. I think I objected to it not only on the ground of its competency, but that it was immaterial and irrelevant.

MR. GRAY: One of your objections was that we didn't have it certified. You said you would insist on that. That is one of those documents that is prepared by authority of the law of the state,

and I didn't think you ought to insist on that objection.

MR. POTTS: We stand on our objection that it is irrelevant and immaterial to the issues in the case, but not to the mere question of whether it is certified.

MR. GRAY: I have that uncertified copy here.

THE COURT: Let me see it again.

MR. POTTS: And add, that as far as the contents of the document are concerned they are not competent evidence to prove any issues in this case.

THE COURT: I think I shall have to sustain the objection upon the ground last stated, gentlemen. I don't believe this can be received as competent evidence of the value of the property. I understood you are offering it as evidence of the value of lands.

MR. GRAY: Oh, indeed not, no.

THE COURT: I see that there are statements to the effect that the lands in a certain county are worth so much.

MR. GRAY: I don't offer it for any such purpose. I offered it simply for the purpose of getting before the court the compilation of the several reports of the several assessors of the state, made in compliance with the laws that required those assessors to report to the State Bureau of Farm Markets each year the production of the various grains and hays and agricultural products in their several



counties. In the direction to the deputies which has been put in here Your Honor will remember that they were directed—

THE COURT: Yes, but then what? Suppose that those facts be taken as proven, and suppose we regard this as competent for the purpose of showing the production of the various counties and the various lands?

MR. GRAY: They approximate in dollars the assessed value of the lands on which they were grown. The comparison is so striking. I don't say they exactly do, but they equal within millions—for instance, on an assessed valuation I think of a hundred and twenty million dollars, the production of agricultural crops from those same assessors' reports is approximately ninety-eight million dollars. Those pages are the ones that I wanted. I don't know as they are numbered.

THE COURT: I think I shall sustain the objection.

MR. GRAY: Your Honor will permit me to make the record?

THE COURT: Yes. It may go in for that purpose.

MR. GRAY: The only part of it I care about is that part, agricultural data for 1917, compiled from the reports of county assessors in compliance with Chapter 115 of the Laws of 1917.

THE COURT: It is for both 1917 and 1918, isn't it?

MR. GRAY: Yes. That which I particularly desire is for 1917. But I offer both years.

That is all.

MR. POTTS: We have no further testimony.

It is hereby stipulated that the foregoing statement of the evidence, is a true, complete and properly prepared statement of the testimony (excepting only the exhibits which are separately certified) offered at said trial of said actions consolidated for trial, and that the same, without notice, may be settled and certified as such by the Court or Judge.

Dated this 23rd day of June, 1920.

John P. Gray, W. F. McNaughton,  
Frank T. Post

Attorneys for Plaintiff,

Bert A. Reed, Potts & Wernette  
Attorneys for Kootenai County

et al, Defendants,

H. J. Hull,

James A. Wayne,

Attorneys for Shoshone County  
et al, Defendants.

The undersigned Judge of the District Court of the United States for the District of Idaho, Northern Division, being the Judge who tried the above entitled action, does hereby certify that said actions were consolidated for trial, and that the foregoing statement contains in substance all of the evidence introduced upon the trial of said actions (excepting



the exhibits introduced on the trial thereof, to be separately certified by the Clerk of said Court and by him transmitted to the United States Circuit Court of Appeals for the Ninth Circuit) and also contains in substance all the proceedings had upon the trial of said actions, and is approved and settled as a true, and complete and properly prepared statement of the evidence (excepting exhibits) in said cases and each of them, in accordance with equity rule 75.

Dated this 10th day of July, 1920.

Frank S. Dietrich,

Judge.

Lodged July 3, 1920

Endorsed Filed July 10, 1920.

W. D. McReynolds, Clerk.

(Title of Court and Cause)

NO. 732.

STIPULATION THAT EXHIBITS MAY BE  
CONSIDERED PART OF STATEMENT OF  
EVIDENCE:

It is hereby stipulated and agreed by and between the parties hereto that all of the exhibits in said cause may in their original form be considered a part of the statement of the evidence and the proceedings of the court to be settled by the judge of the above entitled court, and that all of the said exhibits of whatsoever kind and character may in their original form be certified by the clerk of the above entitled court to the clerk of the cir-

cuit Court of Appeals of the United States, for the Ninth Circuit, as a part of the record on appeal in the above entitled action, said exhibits to be considered by the Circuit Court of Appeals for the Ninth Circuit aforesaid, in the consideration of the appeal in the above entitled action.

Dated this 26th day of June, 1920.

John P. Gray

F. T. Post

W. F. McNaughton

Attorneys for Plaintiff

Bert A. Reed

Potts & Wernette,

Attorneys for Defendants

Endorsed Filed July 3, 1920.

W. D. McReynolds, Clerk.

(Title of Court and Cause)

NO. 732.

PETITION FOR APPEAL AND ALLOWANCE:  
TO THE HONORABLE FRANK S. DIETRICH,  
JUDGE OF THE DISTRICT COURT OF THE  
UNITED STATES, FOR THE DISTRICT OF  
IDAHO:

The above named plaintiff, The Washington Water Power Company, considering itself aggrieved by the decree entered in the above entitled court on the 28th day of May, 1920, in the above entitled cause, does hereby appeal from the said decree to the United States Circuit Court of Appeals



for the ninth Circuit, for the reasons specified in the assignment of errors, which is filed herewith, and prays that an appeal be allowed and a citation issue as provided by law, and that a transcript of the record and proceedings upon which said decree was based, duly authenticated, may be sent to the United States Circuit Court of Appeals for the Ninth Circuit.

Your petitioner further prays that an order may be entered herein, restraining the defendants and their successors from disposing of or selling the tax sale certificate issued by the defendant county for the year 1918 upon the plaintiff's property or issuing to the defendant county or to any one else a tax deed upon the property of the plaintiff for or on account of taxes for the year 1918, either during the pendency of said appeal, or if the plaintiff shall within thirty days after the final disposition of said cause pay to the defendant county the sum found to be due by the said decree to the defendant county herein, together with interest thereon, or such portion or part thereof as may be found due upon the said final disposition of said cause, together with interest thereon.

And your petitioner herewith offers a good and sufficient bond in the penal sum of \$14,500.00, conditioned upon the payment of the sum found to be due to the defendant county herein by said decree, together with interest thereon, or such portion thereof as may be found due upon the final disposi-

tion of said cause, together with interest thereon.

Your petitioner further in this behalf tenders a stipulation made and entered into between the plaintiff and the defendants consenting to such order.

John P. Gray

F. T. Post

W. F. McNaughton

Solicitors for Plaintiff.

The foregoing petition is hereby granted and the appeal is allowed in the above entitled cause, and in pursuance of the written stipulation filed herein and because of said stipulation it is

ORDERED that the amount of the bond on appeal be and the same is hereby fixed in the sum of Five Hundred Dollars (\$500).

Dated this 10th day of July, 1920.

Frank S. Dietrich,

Judge.

Endorsed, Filed July 3, 1920,

W. D. McREYNOLDS, Clerk.

(Title of Court and Cause)

NO. 732.

#### ASSIGNMENT OF ERRORS:

Comes now the plaintiff and files the following assignment of errors upon which it will rely upon the prosecution of its appeal from the decree made and entered by this Honorable Court on the 25th day of May, 1920, in the above entitled cause:



## I.

The court erred in finding, holding and deciding that the full cash value of the property of the Washington Water Power Company situated in the State of Idaho and subject to taxation in the State of Idaho on the second Monday in January, 1918, exclusive of the lighting system in the City of St. Maries, Idaho, was the sum of \$3,587,500.

## II.

The court erred in finding, holding and deciding that the full cash value of the property of the appellant situated in the State of Idaho and subject to taxation in that state on the second Monday in January, 1918, exclusive of the lighting system of the city of St. Maries, Idaho, was greater than the sum of \$2,438,978.

## III.

The court erred in finding, holding and deciding that the State Board of Equalization of the State of Idaho, in assessing the property of the plaintiff for the year 1918, found that the value of the property of the plaintiff located in the State of Idaho and subject to taxation in said state was the sum of \$3,587,500, exclusive of the lighting system in the City of St. Maries, Idaho.

## IV.

The court erred in finding, holding and deciding that the State Board of Equalization of the State of Idaho, in assessing the operating property of the plaintiff in the State of Idaho, for the year 1918,

found that the total actual value of the operating property of the plaintiff in the State of Idaho was the sum of \$3,620,500.

#### V.

The court erred in finding, holding and deciding that the State Board of Equalization intended its assessment upon the operating property of this plaintiff for the year 1918, to be upon a basis of 75% of the actual cash value thereof on the second Monday of January, 1918.

#### VI.

The court erred in finding, holding and deciding that the actual or full cash value of the operating property of the Washington Water Power Company located in the State of Idaho, exclusive of the lighting system in the City of St. Maries, Idaho, was found to be or fixed by the Public Utilities Commission of the State of Idaho at the value of \$3,587,500 on the 31st day of December, 1917.

#### VII.

The court erred in finding, holding and deciding that the State Board of Equalization of the State of Idaho, in the year 1918, assessed the operating property of all of the railroads, telegraph, telephone and electric current transmission lines within the sphere of the duty of said State Board of Equalization at 75% of its full cash value, or upon an equality with or upon the same footing as the property of the plaintiff.



## VIII.

The court erred in finding, holding and deciding that bank stock was assessed in excess of 50% of its actual cash value in the County of Kootenai or in the State of Idaho.

## IX.

The court erred in finding, holding and deciding that property in the County of Kootenai, State of Idaho, amounting to the sum of \$6,930.090, consisting of property assessed by the State Board of Equalization and of bank stock, was assessed on a basis of 75% of its full cash value.

## X.

The court erred in finding, holding and deciding that the State Board of Equalization of the State of Idaho, for the year 1918, assessed any property other than that of plaintiff in the County of Kootenai within the sphere of its duty at a rate greater than 50% of its full cash value.

## XI.

The court erred in finding, holding and deciding that as to the property in the County of Kootenai State of Idaho, assessed by the State Board of Equalization for the year 1918, and within the sphere of its duty and as to bank stock the plaintiff was entitled to no relief.

## XII.

The court erred in finding, holding and deciding that there has been any appreciation in the value of the operating property of the plaintiff in the State of

Idaho and subject to taxation in said State, or that any appreciation in value thereof or any value as a going concern equals or substantially equals the depreciation thereof.

### XIII.

The court erred in finding, holding and deciding that the value of the operating property of the Washington Water Power Company in the State of Idaho and subject to taxation in said State for the year 1918 was a sum in excess of the depreciated value thereof as found by the Public Utilities Commission of the State, to-wit, the sum of \$2,487,999.

### XIV.

The court erred in finding, holding and deciding that the property of the Washington Water Power Company in the County of Kootenai, State of Idaho, should be required for the year 1918 to pay taxes upon any sum in excess of 50% of its full cash value on the second Monday in January, 1918.

### XV.

The court erred in finding, holding and deciding that the plaintiff should be required to pay taxes for the year 1918 in Kootenai County, on its property in said county, on any basis greater than 50% of the portion of \$2,487,999, distributed to Kootenai County.

### XVI.

The court erred in assuming or deciding that the railroad companies, telephone companies and other public utilities, except plaintiff, had in fact paid



taxes in the State of Idaho on the basis of 75% of the value of their respective properties.

### XVII.

The court erred in assuming or deciding that the railroad companies, telephone companies and other public utilities had instituted no action either at law or in equity for the purpose of being relieved against their unequal and unjust assessment in said County of Kootenai and for the purpose of being put on an equality as to property generally in said County of Kootenai, so that they would be required to pay taxes on the basis of 50% of the value of their respective properties the same as other property exclusive of the property of this plaintiff in said county was required to pay by the taxing officers.

### XVIII.

The court erred in assuming or deciding that the railroad companies, telephone companies, and other public utilities had no cause of action for the recovery of moneys unlawfully exacted of them on account of taxes for the year 1918, because of the unequal and unjust assessment of their respective properties.

### XIX.

The court erred in deciding that if the railroad companies, telephone companies and other public utilities were assessed in the year 1918 upon their respective properties for taxation purposes at a higher rate than property was generally assess-

ed, that therefore this plaintiff could be compelled to pay taxes at a higher rate than owners of other property were required to pay.

XX.

The court erred in undertaking to decide and adjudicate the rights of the railroad companies, telephone companies and other public utilities which are not parties to this litigation and to determine the plaintiff's rights on the basis of such attempted adjudication of rights of such other companies.

XXI.

The court erred in denying to the plaintiff any relief as to 7-19ths of the property of the plaintiff situated in the County of Kootenai, State of Idaho.

XXII.

The court erred in finding, holding and deciding that there is still due to the defendant on account of unpaid taxes the sum of \$10,049.32 or any sum.

XXIII.

The court erred in finding, holding and deciding that the appellant is subject to pay any penalty or interest upon any sum to the County of Kootenai, State of Idaho, or that any penalties or interest should be imposed.

WHEREFORE, plaintiff prays that the decree be reversed and plaintiff be given such relief as the nature of the case demands.

John P. Gray, F. T. Post,  
W. F. McNaughton



Solicitors for Plaintiff.

Service of the foregoing Assignment of Errors admitted and a copy thereof received this 30th day of June, 1920.

BERT A. REED, POTTS & WERNETTE,  
*Solicitors for Defendant.*

Endorsed: Filed July 3, 1920.

W. D. McREYNOLDS, Clerk.

(Title of Court and Cause)

No. 732.

BOND.

KNOW ALL MEN BY THESE PRESENTS, That The Washington Water Power Company, a corporation, as principal and The Aetna Casualty and Surety Company a corporation, as surety, are held and firmly bound unto the County of Kootenai, a municipal corporation of the State of Idaho, in the sum of \$14,500.00, to be paid to the said Kootenai County, for the payment of which well and truly to be made we bind ourselves and each of us and our and each of our successors and assigns jointly and severally firmly by these presents.

Sealed with our seals and dated this 26th day of June, 1920.

WHEREAS the above named plaintiff, The Washington Water Power Company, has prosecuted or is about to prosecute an appeal to the United States Circuit Court of Appeals for the Ninth Circuit to reverse the decree rendered in the above

entitled cause in the District Court of the United States for the District of Idaho, Northern Division, which judgement was dated May 28th, 1920, the condition of this obligation is such that if the above named The Washington Water Power Company, shall prosecute said appeal to effect and shall pay unto Kootenai County, Idaho, the amount of said judgment, namely the sum of \$12,431.20, together with interest thereon, or such portion or part thereof as may be found due upon the final disposition of said cause, interest to be calculated at the rate of 7% per annum, then this obligation shall be void, otherwise it shall remain and be in full force and virtue.

(Corporate Seal)

Attest:

THE WASHINGTON WATER POWER  
COMPANY

By D. L. HUNTINGTON,

*Its President,*

Principal.

B. KALLEN

*Asst. Secretary*

(Corporate Seal)

THE AETNA CASUALTY AND  
SURETY COMPANY,

By HERMAN J. ROSSI

*Its Resident Vice President*

Surety



Attest:

R. S. CLAUGH,

*Its Resident Assistant Secretary.*

(Corporate Seal)

Approved July 10, 1920.

FRANK S. DIETRICH

*Judge.*

Service of the foregoing Bond acknowledged approved and copy thereof received this 30th day of June, 1920.

BERT A. REED,

POTTS & WERNETTE,

*Attorneys for Defendants.*

(\$1.45 U. S. I. R. Stamp)

The premium on this bond is \$145.00 and requires and has attached a documentary stamp of \$1.45, being one per cent of the premium in accordance with Title VIII., Schedule A., Paragraph 2 of the Federal War Revenue Act approved by the President October 3, 1917.

STATE OF IDAHO,

COUNTY OF SHOSHONE

} ss.

On this 26 day of June, 1920, before the undersigned, a Notary Public in and for the State aforesaid, personally appeared Herman J. Rossi, and R. S. Claugh, known to me to be the Resident Vice President and Resident Asst. Secretary, respectively of the Aetna Casualty and Surety Company, the corporation that executed the foregoing

instrument and acknowledged to me that such corporation executed the same; that they know the seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was affixed by order of the Board of Directors of said company; that they signed their names thereto by like order; that the said company has been duly licensed by the Insurance Commissioner of the State of Idaho to transact a surety business in the State of Idaho and is authorized by the laws of the State of Idaho to become sole surety upon bonds.

M. W. ALLEN

*Notary Public for Idaho, residing at Wallace, Idaho,*

My commission expires May 9, 1922.

(N. P. Seal)

Lodged July 3, 1920

Endorsed: Filed July 10, 1920.

W. D. McREYNOLDS, Clerk.

(Title of Court and Cause)

No. 732.

BOND ON APPEAL.

KNOW ALL MEN BY THESE PRESENTS, That we, The Washington Water Power Company, a corporation, as principal, and The Aetna Casualty and Surety Company, a corporation organized and existing under and by virtue of the laws of Connecticut, as surety, are held and firmly bound unto Kootenai County, a municipal corporation, W.



A. Thomas, as Treasurer and Ex-officio Tax Collector of Kootenai County, Idaho, and C. O. Sowder, Clerk of the District Court and Ex-officio Auditor and Recorder of Kootenai County, Idaho, and C. O. Sowder and W. A. Thomas, individuals, in the sum of Five Hundred Dollars (\$500), for the payment of which well and truly to be made we bind ourselves, jointly and severally, and each of our successors and assigns, firmly by these presents.

Sealed with our seals and dated this 26th day of June, 1920.

WHEREAS, the above named plaintiff, to-wit, the principal in this obligation, has prosecuted or is about to prosecute an appeal to the United States Circuit Court of Appeals for the Ninth Circuit, to reverse a decree made and entered in said cause on the 28 day of May, 1920, in favor of the defendants in the above entitled action.

NOW THEREFORE, the condition of this obligation is such that if the said plaintiff shall prosecute its said appeal to effect and answer all damages and costs, if it fails to make its plea good, and if the said decree be affirmed by the said United States Circuit Court of Appeals, or by the Supreme Court of the United States, then the above obligation is void, otherwise to remain in full force and virtue.

It is expressly agreed by the Aetna Casualty and Surety Company, the surety above named, that in case of a breach of any condition of this bond, the

court may, upon notice of not less than thirty days to said The Aetna Casualty and Surety Company, proceed summarily in this action to ascertain the amount which said surety is bound to pay on account of such breach and render judgment against said The Aetna Casualty and Surety Company and award execution therefor.

Attest:

THE WASHINGTON WATER POWER CO.,

By D. L. HUNTINGTON

B. KALLEN,

*Its President*

*Asst. Secretary*

(Corporate Seal)

THE AETNA CASUALTY & SURETY  
COMPANY,

By HERMAN J. ROSSI

Attest:

*Its Resident Vice President*

R. S. CLAUGH

*Its Resident Asst. Secretary*

(Corporate Seal)

Approved: July 10, 1920.

FRANK S. DIETRICH,

*Judge.*

Service of the foregoing Bond on appeal acknowledged approved and copy thereof received this 30th day of June, 1920.

BERT A. REED,

POTTS & WERNETTE,

*Attorneys for Defendant.*

(10 cent U. S. I. R. Stamp)



The premium on this bond is \$10, and requires and has attached a documentary stamp of ten cents, being one per cent of the premium in accordance with Title VIII., Schedule A., Paragraph 2, of the Federal War Revenue Act approved by the President October 3, 1917.

STATE OF IDAHO,

ss.

COUNTY OF SHOSHONE

On this 26th day of June, 1920, before me, a Notary Public for the State of Idaho, personally appeared Herman J. Rossi and R. S. Claugh, known to me to be the Resident Vice President and Resident Assistant Secretary respectively of the Aetna Casualty & Surety Company, the corporation that executed the foregoing instrument and acknowledged to me that such corporation executed the same; that they know the seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was affixed by order of the Board of Directors of said company; that they signed their names thereby by like order; that the said company has been duly licensed by the Insurance Commissioner of the State of Idaho to transact business in the State of Idaho and is authorized by the law of the State of Idaho to become sole surety upon bonds.

M. W. ALLEN,

*Notary Public for Idaho, residing at Wallace,  
Idaho.*

My Commission Expires May 9th, 1922.

(N. P. Seal)

Lodged July 3, 1920.

Endorsed: Filed July 10, 1920.

W. D. McREYNOLDS, Clerk.

---

(Title of Court and Cause.)  
No. 732.

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STIPULATION.

IT IS HEREBY STIPULATED AND AGREED by and between the parties hereto that the bond on appeal herein shall be fixed at the sum of Five Hundred Dollars (\$500) with the consent of the Court.

Dated this 26th day of June, 1920.

JOHN P. GRAY,

F. T. POST,

W. F. McNAUGHTON,

*Attorneys for Plaintiff.*

BERT A. REED,

POTTS & WERNETTE,

*Attorneys for Defendants.*

Endorsed, Filed July 3, 1920,

W. D. McREYNOLDS, Clerk.

---

(Title of Court and Cause.)  
No. 732.

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STIPULATION.

WHEREAS, final decree is about to be entered in this cause under and by virtue of which the



court has announced it will decree that inclusive of penalties and interest to the date of said judgment there is due from the plaintiff to the defendant county on account of taxes in said county for the year 1918 upon the plaintiff's property situated in Kootenai County, Idaho, and described in the complaint, a balance of \$12,431.20; that the plaintiff shall pay and defendant county shall receive and accept said balance with interest thereon from the date of said judgment at the rate of 7% per annum in full payment and satisfaction of the said taxes upon plaintiff's property in Kootenai County, Idaho, for said year, and that the defendants and each of them and their successors be perpetually enjoined from selling the property of the plaintiff described in the bill of complaint for and on account of said taxes or attempting in any manner to collect any further sum on account thereof; and

WHEREAS, a tax sale certificate has been issued by said county and is now held by said county for the taxes for the year 1918 and the court has heretofore issued an injunction pending the litigation, enjoining and restraining the said defendant county and its officers from disposing of or selling the said tax sale certificate pending the determination of this action; and

WHEREAS, the plaintiff desires to perfect an appeal from the said decree and the defendants are willing that such order may be made herein as will protect the plaintiff against the sale or disposal

of said tax sale certificate or the issuance of any tax deed pending said appeal.

NOW THEREFORE IT IS STIPULATED that the court may enter an order herein restraining the defendants and their successors from disposing of or selling said or any tax sale certificate for the year 1918 upon the plaintiff's property or issuing either to the defendant county or to any one else any tax deed upon the property of the plaintiff for or on account of taxes for the year 1918 during the pendency of said appeal, or if the plaintiff shall within thirty days after the final disposition of said cause pay to the defendant county the sum found to be due by the said decree to the defendant county herein, together with interest thereon, or such portion or part thereof as may be found due upon the said final disposition of said cause, together with interest thereon. The order shall be conditional upon the complainant filing a good and sufficient bond with surety or sureties to be approved by the court in the penal sum of \$14,500.00, conditioned upon the payment of \$12,431.20 the sum found to be due to the defendant county herein by said decree, together with interest thereon or such portion or part thereof as may be found due upon the final disposition of said cause, together with interest thereon.

It is further stipulated that upon the payment within thirty days from the final disposition of this cause in any court to which it may be removed of the sum found to be due to the defendant county



herein by said decree, together with interest thereon, or such portion or part thereof as may be found to be due upon the final disposition of said cause, with interest thereon, that the said tax sale certificate shall be cancelled and that the court may enter an order protecting the said plaintiff in that respect pending the said final determination.

Dated this. . . . . day of May, 1920.

JOHN P. GRAY,  
F. T. POST,  
W. F. McNAUGHTON,  
*Attorneys for Plaintiff.*  
BERT A. REED,  
POTTS & WERNETTE,  
*Attorneys for Defendants.*

Endorsed, Filed July 3, 1920,  
W. D. McREYNOLDS, Clerk.

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(Title of Court and Cause.)  
No. 732.

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ORDER OF INJUNCTION PENDING  
APPEAL.

The complainant in the above entitled cause having served and filed a petition for an order allowing an appeal from the decree in said cause to the United States Circuit Court of Appeals for the Ninth Circuit, and for an order of injunction pending the said appeal, restraining the defendants and their successors from selling or disposing of any tax sale certificate upon the property of the plaintiff in the

County of Kootenai, State of Idaho, for any taxes due upon said property or any thereof for the year 1918, and from issuing any tax deed to said property or any thereof, and having presented to this court a stipulation in writing in words as follows, to-wit: (omitting the title of this court and cause):

WHEREAS final decree is about to be entered in this cause under and by virtue of which the court has announced it will decree that inclusive of penalties and interest to the date of said judgment there is due from the plaintiff to the defendant county on account of taxes in said county for the year 1918 upon the plaintiff's property situated in Kootenai County, Idaho, and described in the complaint, a balance of \$12,431.20; that the plaintiff shall pay and the defendant county shall receive and accept said balance with interest thereon from the date of said judgment at the rate of 7% per cent per annum in full payment and satisfaction of the said taxes upon plaintiff's property in Kootenai County, Idaho, for said year, and that the defendants and each of them and their successors be perpetually enjoined from selling the property of the plaintiff described in the bill of complaint for and on account of said taxes or attempting in any manner to collect any further sum on account thereof; and

WHEREAS, a tax sale certificate has been issued by said county and is now held by said county for the taxes for the year 1918 and the court has here-



tofore issued an injunction pending the litigation, enjoining and restraining the said defendant county and its officers from disposing of or selling the said tax sale certificate pending the determination in this action; and

WHEREAS, the plaintiff desires to perfect an appeal from the said decree and the defendants are willing that such order may be made herein as will protect the plaintiff against the sale or disposal of said tax sale certificate or the issuance of any tax deed pending said appeal.

NOW THEREFORE IT IS STIPULATED that the court may enter an order herein restraining the defendants and their successors from disposing of or selling said or any tax sale certificate for the year 1918 upon the plaintiff's property or issuing either to the defendant county or to any one else any tax deed upon the property of the plaintiff for or on account of taxes for the year 1918 during the pendency of said appeal, or if the plaintiff shall within thirty days after the final disposition of said cause pay to the defendant county the sum found to be due by the said decree to the defendant county herein, together with interest thereon, or such portion or part thereof as may be found due upon the said final disposition of said cause, together with interest thereon. The order shall be conditional upon the complainant filing a good and sufficient bond with surety or sureties to be approved by the court in the penal sum of \$14,500, conditioned upon

the payment of \$12,431.20 the sum found to be due to the defendant county herein by said decree, together with interest thereon or such portion or part thereof as may be found due upon the final disposition of said cause, together with interest thereon.

It is further stipulated that upon the payment within thirty days from the final disposition of this cause in any court to which it may be removed of the sum found to be due to the defendant county herein by said decree, together with interest thereon, or such portion or part thereof as may be found to be due upon the final disposition of said cause, with interest thereon, that the said tax sale certificate shall be cancelled and that the court may enter an order protecting the said plaintiff in that respect pending the said final determination.

Dated this.....day of May, 1920.

And the plaintiff having filed in this court a bond in the penal sum of \$14,500, as provided for in said stipulation, and the court being of the opinion that the said stipulation is a just and proper one,

**IT IS HEREBY ORDERED:**

- (1) That the said bond be approved;
- (2) That the said defendants and each of them and their successors be restrained from disposing of or selling any tax sale certificate issued by the County of Kootenai, State of Idaho, or its officers for the year 1918 upon the plaintiff's property in



said Kootenai County, or any thereof, and also from issuing either to the defendant county or to any one else any tax deed upon the property of the plaintiff for or on account of taxes for the year 1918 either pending the said appeal or if the plaintiff shall within thirty days after the final disposition of this cause pay to the defendant county the sum found due by the said decree of this court to the defendant county hereon, together with interest thereon, or such portion or part thereof as may be found due upon the said final disposition of said cause, together with interest thereon, and the said defendants and their successors are enjoined from either selling or disposing of any such tax sale certificate or issuing any tax deed for any taxes upon the plaintiff's property for the year 1918 pending the said appeal or for thirty days thereafter or at all if the said plaintiff shall within thirty days after the final disposition of said cause upon appeal in the said United States Circuit Court of Appeals for the Ninth Circuit, or in the United States Supreme Court, pay any such sum so ultimately found to be due from the plaintiff to the said Kootenai County, Idaho, for said taxes for the year 1918.

Dated this 10th day of July, 1920.

FRANK S. DIETRICH,

*Judge.*

O. K.

POTTS & WERNETTE,

BERT A. REED.

Endorsed, Filed July 10, 1920,

W. D. McREYNOLDS, Clerk.

---

(Title of Court and Cause.)  
No. 732.

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PRAECIPE.

TO W. D. McREYNOLDS, CLERK OF THE DISTRICT COURT OF THE UNITED STATES, FOR THE DISTRICT OF IDAHO:

You will please prepare a transcript on appeal herein including therein the following papers, to-wit:

Final record herein, including the amended bill of complaint; subpoena in equity; motion to dismiss amended bill of complaint; motion to strike amended bill of complaint; order overruling motion to dismiss and denying motion to strike; answer of defendants; stipulation consolidating this case with Case No. 733 for trial; decree; certificate of clerk.

Also include in said transcript the opinion of the court in deciding the case; also the opinion in the case of the Washington Water Power Company, a corporation, v. Shoshone County, a municipal corporation, et al., No. 733; statement of evidence and proceedings; stipulation settling statement of evidence; stipulation that exhibits may be certified in their original form and made a part of the record herein and a part of the statement herein; also the following exhibits in the case:



Plaintiff's Exhibit No. 3, Abstract of real property, assessment Twin Falls Co.

Plaintiff's Exhibit No. 4, Abstract of values from records of several Counties.

Plaintiff's Exhibit No. 10, Proof of Publication, Capital News.

Plaintiff's Exhibit No. 11, Proof of Publication, Lewiston Tribune.

Plaintiff's Exhibit No. 12, Dept. of Agriculture Report, Re-Idaho products.

Plaintiff's Exhibit No. 14, Annual report of W. W. P. Co. 1917.

Plaintiff's Exhibit No. 15, Findings of Public Utilities Commission.

Plaintiff's Exhibit No. 16, Coeur d'Alene Mining data—plaintiff.

Plaintiff's Exhibit No. 17, Data compiled and used before State Board.

Plaintiff's Exhibit No. 18, Statement of Revenue of Plaintiff.

Plaintiff's Exhibit No. 19, Statement of operating expenses of Plaintiff.

Plaintiff's Exhibit No. 20, Statement showing tax percentage on revenue.

Plaintiff's Exhibit No. 21, Data on flow of Spokane River.

Plaintiff's Exhibit No. 23, Condensed Estimate of production cost.

Plaintiff's Exhibit No. 25, Official statement, Re: Bonds, Idaho Falls.

Plaintiff's Exhibit No. 26, Statement of Bonds, Blackfoot, Idaho.

Plaintiff's Exhibit No. 27, Transcript of proceedings, Nampa Highway Dist.

Plaintiff's Exhibit No. 28, Statement on bonds in Twin Falls County.

Exhibit No. 1—Case F. 54.

Defendants' Exhibit No. 1, Statement, Re-Shoshone County.

Defendants' Exhibit No. 5, Abstract of assessment roll—State.

Defendants' Exhibit No. 6, Abstract of assessment roll—State.

Defendants' Exhibit No. 7, Abstract of assessment roll—Kootenai County.

Defendants' Exhibit No. 8, Abstract of assessment roll—Kootenai County.

Defendants' Exhibit No. 9, Instructions to Deputy Assessor Kootenai County.

Also assignment of errors; petition for appeal and order allowing the same; bond on appeal and order allowing the same; stipulation with reference to bond; stipulation with reference to injunction pending appeal; order with reference to injunction pending appeal; citation and acknowledgement of service; this praecipe and the certificate of the clerk.

JOHN P. GRAY,  
F. T. POST,  
W. F. McNAUGHTON,  
*Solicitors for Plaintiff.*



Due service of the foregoing praecipe admitted this 30th day of June, 1920; and the right to file a praecipe herein, indicating additional portions of the record, to be included in said transcript, is hereby waived; and consent is given that the said transcript may be immediately prepared, containing the portions of said record indicated in the above and foregoing praecipe.

BERT A. REED,  
POTTS & WERNETTE,  
*Solicitors for Defendants.*

Endorsed, Filed July 3, 1920,  
W. D. McREYNOLDS, Clerk.

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CITATION ON APPEAL.

*In the District Court of the United States, for the  
District of Idaho, Northern Division.*

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The Washington Water Power Company,  
a Corporation,

*Plaintiff,*

vs.

Kootenai County, a Municipal Corporation;  
W. A. Thomas as Treasurer and Ex-  
Officio Tax Collector of Kootenai County,  
Idaho, and C. O. Sowder, Clerk of the  
District Court and Ex-Officio Auditor  
and Recorder of Kootenai County, Idaho,  
and C. O. Sowder and W. A. Thomas, In-  
dividuals,

*Defendants.*

THE PRESIDENT OF THE UNITED STATES  
TO KOOTENAI COUNTY, A MUNICIPAL

CORPORATION; W. A. THOMAS AS TREASURER AND EX-OFFICIO TAX COLLECTOR OF KOOTENAI COUNTY, IDAHO, AND C. O. SOWDER, CLERK OF THE DISTRICT COURT AND EX-OFFICIO AUDITOR AND RECORDER OF KOOTENAI COUNTY, IDAHO, AND C. O. SOWDER AND W. A. THOMAS, INDIVIDUALS, THE ABOVE NAMED DEFENDANTS, AND TO BERT A. REED AND POTTS & WERNETTE, ATTORNEYS FOR SAID DEFENDANTS:

You are hereby cited and admonished to be and appear before the United States Circuit Court of Appeals for the Ninth Circuit, at the City of San Francisco, State of California, within thirty (30) days from the date hereof, pursuant to an appeal filed in the office of the Clerk of the District Court of the United States, for the District of Idaho, Northern Division, wherein The Washington Water Power Company, a corporation, is appellant and Kootenai County, a municipal corporation, W. A. Thomas as Treasurer and Ex-Officio Tax Collector of Kootenai County, Idaho, and C. O. Sowder, Clerk of the District Court and Ex-Officio Auditor and Recorder of Kootenai County, Idaho, and C. O. Sowder and W. A. Thomas, individuals, are appellees, to show cause, if any there be why the said decree in the said appeal mentioned should not be corrected and why speedy justice should not be done to the parties on that behalf.



WITNESS the Honorable Frank S. Dietrich, Judge of the District Court of the United States for the District of Idaho, this 10th day of July, 1920, and of the Independence of the United States the one hundred and forty-fourth, at the City of Boise, State of Idaho.

FRANK S. DIETRICH,  
*Judge.*

Service of the foregoing citation on appeal acknowledged and a copy thereof received this 13th day of July, 1920.

BERT A. REED,  
POTTS & WERNETTE,  
*Attorneys for Defendants.*

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RETURN TO RECORD.

And thereupon it is ordered by the court that the foregoing transcript of the record and proceedings in the cause aforesaid, together with all things thereunto relating, be transmitted to the United States Circuit Court of Appeals for the Ninth Circuit, and the same is transmitted accordingly.

ATTEST:

(Seal)

W. D. McREYNOLDS,  
*Clerk.*

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(Title of Court and Cause.)  
No. 732.

CLERK'S CERTIFICATE.

I, W. D. McReynolds, Clerk of the District Court

of the United States for the District of Idaho, do hereby certify the foregoing transcript of pages numbered from 1 to 360 inclusive, to be full, true and correct copies of the pleadings and proceedings in the above entitled cause, and that the same, together with volume of exhibits, constitute the transcript on appeal to the United States Court of Appeals for the Ninth Circuit, as requested by the praecipe for such transcript.

Upon order, plaintiff's original exhibits numbered 1, 2, 5, 6, 7, 8, 9, 10, 13, 22, 24, and 30, are transmitted herewith and form a part of the record hereof.

I further certify that the cost of the record herein amounts to the sum of \$1509.00, and that the same has been paid by the appellant.

Witness my hand and the seal of said court this 27th day of August, 1920.

(Seal)

W. D. McREYNOLDS,  
*Clerk.*



No. . . . . 3546 .

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IN THE 2

# United States Circuit Court of Appeals

## For the Ninth Circuit

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The Washington Water Power Company,  
a Corporation,

*Appellant,*

vs.

Kootenai County, a Municipal Corporation,  
W. A. Thomas as Treasurer and Ex-  
Officio Tax Collector of Kootenai County,  
Idaho, and C. O. Sowder, Clerk of the  
District Court and Ex-Officio Auditor  
and Recorder of Kootenai County, Idaho,  
and C. O. Sowder and W. A. Thomas,  
Individuals,

*Appellees.*

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## Transcript of the Record

### VOLUME OF EXHIBITS

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*Upon Appeal from the United States District Court  
for the District of Idaho, Northern Division.*

FILED

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CAPITAL NEWS PUBLISHING CO., SOLE

SEP 13 1920  
F. D. MONCKTON,  
CLERK.





IN THE  
**United States Circuit Court of Appeals**  
**For the Ninth Circuit**

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The Washington Water Power Company,  
a Corporation,

*Appellant,*

vs.

Kootenai County, a Municipal Corporation,  
W. A. Thomas as Treasurer and Ex-  
Officio Tax Collector of Kootenai County,  
Idaho, and C. O. Sowder, Clerk of the  
District Court and Ex-Officio Auditor  
and Recorder of Kootenai County, Idaho,  
and C. O. Sowder and W. A. Thomas,  
Individuals,

*Appellees.*

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**Transcript of the Record**  
**VOLUME OF EXHIBITS**

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*Upon Appeal from the United States District Court  
for the District of Idaho, Northern Division.*

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\* Original Exhibit forwarded.

## PLAINTIFF'S EXHIBIT 3.

ABSTRACT OF THE REAL PROPERTY ASSESSMENT ROLL  
FOR YEAR 1918 FOR THE COUNTY OF TWIN FALLS.

Lands and Improvements	Acres	Valuation	Average
1. Agricult'l (full water right).....	153,307	\$8217300.00	\$ 53.60
Class No.		Number	Each
34. Graded and Fine Sheep.....		6054	12.37
2. Agri'l (partial water right)			
35. Common Sheep .....		72809	7.99
3. Agricultural (rainfall area)			
36. Migratory Horses			
4. Dry Farming			
37. Migratory Cattle			
5. Grazing .....	176561	2090395.00	11.83
38. Migratory Sheep			
6. Arid Sagebrush			
39.			
7. Waste Lands .....		500.00	
40. Lumber			
8. Overflow Lands			
41. Saw Logs			
9. Timber Lands			
42. Merchandise .....			855360.00
10. Cut-over and Burnt Timber Land			
43. Vehicles .....			2345.00
11. Mineral Lands			
44. Libraries and Scientific Instruments			
12. Standing Timber (owned separate from land)			
45. Harness, Saddles, Etc. ....			180.00
13. Equities in State Land.....	NUMBER		EACH
46. Tools and Implements			
14. Improvements (outside Cities and Towns) .....		850740.00	
47. Household Goods, Jewelry, Etc.			
Lands and Improvements	NUMBER	Valuation	EACH
15. Improvements (inside Cities & Towns) .....		2388200.00	
Class No.			
48. Furniture and Fixtures.....			60200.00
16. Business Lots .....	745	820690.00	1101.59
49. Net Profit of Mines			
17. Residence Lots .....	11032	1485065.00	134.61
50. Bees, 1015 stands.....			2.25
18. Acreage in Cities and Towns			
51. Tractors .....			7250.00
19.			
52. Mills and Elevators.....			3900.00
CATTE			
20. Bulls .....	57	2930.00	51.40
53. Printing Presses .....			4000.00
21. Graded .....	9	1510.00	167.77
54. Sugar Beet Factories.....			295000.00
22. Common and Stock.....	6350	178710.00	28.14
55. Threshing Machines and Engines.....			21750.00
23. Beef Cattle .....	10	250.00	25.00
56. Other Machinery .....			20850.00
24. Milk Cows .....	3321	134070.00	40.36
57. Half Interest in Bridge.....			3000.00



25. Yearlings (1 to 2 years)			
58. Not otherwise classified.....			1500.00
26. Calves .....	3147	48620.00	15.44
Total assessed valuation .....			\$18779260.00

HORSES

27. Colts .....	2288	71690.00	31.33
28. Graded .....	4066	361675.00	88.95
29. Stock Horses .....	2021	107465.00	53.17
30. Stallions and Jacks .....	25	7800.00	312.00
31. Mules .....	352	29210.00	82.98

OTHER LIVESTOCK.

32. Hogs .....	5211	48015.00	9.21
Total Exemptions provided in Section 4, Chapter 58, 1913 Session Laws, \$154560.00.			

STATE OF IDAHO,                     )  
   ) ss.  
 County of Twin Falls                )

E. A. LANDON, being first duly sworn, deposes and says, that he is the duly qualified and acting DEPUTY Auditor in and for the County of Twin Falls, State of Idaho, and that the above and foregoing is a full, true and correct abstract of all property entered upon the REAL Property Assessment Roll of said County for the year 1918, as equalized by the Board of County Commissioners of said county in session as a Board of Equalization.

E. A. LANDON,

(SEAL)

Subscribed and sworn to before me this 30th day of July, 1918.

O. P. DUVALL.

Filed Dec. 19, 1919,  
 W. D. McREYNOLDS, Clerk.

## CATTLE—SPOKANE UNION STOCK YARDS.

[illegible]



Good to Choice Cows & Heifers		Med. to Good Cows & Heifers		Fair to Med. Cows & Heifers		Canners		Bulls		Calves		Stock & Feeders	
0	7.25	5.50	6.50	7.75	8.50	3.00	5.50	5.00	6.00	6.50	8.75	5.00	7.75
0	7.25	5.50	6.50	Best	H	3.00	5.50	5.00	6.75	6.50	8.75	5.00	7.75
0	7.25	5.50	6.50	"	"	3.00	5.50	5.00	7.50	6.50	9.00	5.00	7.75
0	7.25	5.50	6.50	"	"	3.00	5.50	5.00	7.50	6.50	9.00	5.00	7.75
0	7.25	5.50	6.50	"	"	3.00	5.50	5.00	7.50	6.50	9.50	5.00	7.75
.....	.....	5.50	6.50	"	"	3.00	5.50	5.00	7.50	6.50	9.50	5.00	7.75
0	7.25	5.50	6.50	"	"	3.00	5.50	5.00	7.50	6.50	9.50	5.00	7.75
0	7.50	5.50	6.50	"	"	3.00	5.50	5.00	7.50	6.50	9.50	5.00	7.75
0	7.25	5.50	6.50	"	"	3.00	5.50	5.00	7.50	6.50	9.50	5.00	7.75
0	7.25	5.50	6.50	"	"	3.00	5.50	5.00	7.50	6.50	9.50	5.50	7.75
0	7.25	5.50	6.50	"	"	3.00	5.50	5.00	7.50	6.50	9.50	5.50	7.75
0	7.25	5.50	6.50	"	"	3.00	5.50	5.00	7.50	6.50	9.50	5.50	7.75
0	7.25	5.50	6.50	"	"	3.00	5.50	5.00	7.50	6.50	9.50	5.50	7.75
0	7.25	5.75	6.50	7.75	8.50	3.00	5.50	5.00	7.50	6.50	9.50	5.50	7.75
0	7.25	5.75	8.25	7.75	8.50	3.00	5.50	5.00	7.50	6.50	9.50	5.50	7.75
5	7.50	5.75	6.50	7.75	8.50	3.50	5.50	5.00	7.50	6.50	10.00	6.00	8.00
5	7.50	5.25	6.50	7.75	8.50	3.50	5.50	5.00	7.50	6.50	10.00	6.00	8.00
5	7.50	6.00	6.75	8.00	8.75	3.50	5.75	5.00	7.50	6.50	10.00	6.00	8.00
5	7.50	6.00	6.75	8.00	8.75	3.50	5.75	5.00	7.50	6.50	10.00	6.00	8.00
5	7.00	6.25	7.00	8.25	9.00	3.50	6.00	5.00	7.50	6.50	10.00	6.00	8.00
0	7.75	6.25	7.00	8.25	9.00	3.50	6.00	5.00	7.50	6.50	10.00	6.00	8.00
5	8.00	6.25	7.00	8.25	9.25	3.50	6.00	5.00	7.50	6.50	10.00	6.00	8.00
5	8.00	6.75	7.00	8.50	9.25	3.50	6.00	5.00	7.50	6.50	10.00	6.50	8.00
5	8.25	6.25	7.25	8.50	9.25	.....	.....	5.00	7.50	6.50	10.00	6.00	8.00
5	8.25	6.25	7.25	.....	.....	.....	.....	5.50	7.75	6.50	10.00	6.00	8.00

## HOGS—SPOKANE UNION STOCK YARDS.

1918	Prime Mixed	Med. Mixed	Heavies	Fat Pigs	Stock & Feeders	Bulk
Jan 1	.....	.....	15.60 15.50	.....	11.50	.....
" 3	15.50 15.65	.....	15.50 15.65	13.75 14.75	11.50	15.60
" 4	15.50 15.65	.....	15.50 15.85	13.75 14.75	11.50	15.60
" 5	15.25 15.40	.....	15.25 15.40	13.75 14.50	11.50	15.25
" 6	15.25 15.40	.....	15.25 15.40	13.75 14.50	11.50	15.40
" 8	15.35 15.80	.....	15.35 15.10	13.75 14.50	.....	15.40
" 9	15.35 15.50	.....	15.35 15.50	13.75 14.50	11.50	15.40
" 10	15.35 15.50	.....	15.35 15.50	13.75 14.50	11.50	15.40
" 11	15.35 15.50	.....	15.35 15.50	13.75 14.50	11.50	15.35
" 12	15.25 15.50	.....	15.35 15.50	13.75 14.50	11.50	15.50
" 13	15.35 15.50	.....	15.25 15.50	14.00 14.75	11.50	15.40
" 15	15.40 15.50	.....	15.40 15.50	14.00 14.75	11.50	15.40
" 16	15.40 15.50	.....	15.00 15.50	14.00 14.75	11.50	15.40
" 17	15.40 15.50	.....	15.40 15.50	14.00 14.75	11.50	15.50
" 18	15.40 15.50	.....	15.40 15.50	14.00 14.75	11.50	15.50
" 19	15.40 15.80	.....	15.40 15.50	14.00 14.75	11.50	15.40
" 20	15.40 15.50	.....	15.40 15.50	14.00 14.75	11.50	15.40
" 22	15.75 16.00	.....	15.75 16.00	14.00 15.00	11.50	15.75
" 23	15.75 16.00	.....	15.75 16.00	14.00 15.00	11.50	15.75
" 24	15.75 16.00	.....	15.75 16.00	14.00 15.00	11.50	15.75
" 25	15.75 16.00	.....	15.75 16.00	14.00 15.00	11.50	15.85
" 26	15.75 16.00	.....	15.75 16.00	14.50 15.25	12.00	15.75
" 27	15.50 15.45	.....	15.50 15.75	14.25 15.00	12.00	15.50
" 29	15.75 16.00	.....	15.85 16.10	14.25 15.25	12.00	15.50
" 30	15.75 16.00	.....	15.85 16.10	14.25 15.25	12.00	16.00
" 31	15.75 16.00	.....	15.85 16.10	14.25 15.25	12.00	15.85
						16.00



## HOGS—CHICAGO STOCK YARD.

1918	Bulk	Light	Heavies	Mixed	Heavy	Rough	Pigs
Jan. 1	16.60	16.90	.....	16.30	17.00	16.25	11.75
" 3	16.50	15.80	.....	16.15	16.90	16.15	15.35
" 4	16.10	15.75	.....	15.80	16.45	15.80	12.00
" 5	16.30	15.40	.....	15.80	16.50	16.00	14.85
" 6	16.15	15.40	.....	15.80	16.70	16.00	12.00
" 8	16.00	15.50	.....	15.95	16.55	15.85	12.00
" 9	16.35	15.75	.....	16.10	16.80	16.05	15.25
" 10	16.25	15.00	.....	16.25	16.05	16.00	12.25
" 11	16.10	15.75	.....	16.00	16.75	15.90	15.00
" 12	16.10	15.20	.....	16.65	16.65	16.00	12.50
" 13	16.70	16.40	.....	15.80	16.00	15.80	15.50
" 15	16.15	16.35	.....	15.80	16.00	15.25	12.40
" 16	16.15	16.45	.....	15.90	15.95	15.25	12.40
" 17	16.10	15.75	.....	15.80	15.90	15.90	12.50
" 18	16.10	15.75	.....	15.90	16.90	15.90	12.50
" 19	15.50	16.45	.....	15.90	16.80	15.90	12.50
" 20	16.60	15.75	.....	15.35	16.60	15.85	12.50
" 22	16.00	16.40	.....	16.00	15.85	16.00	13.20
" 23	16.85	16.75	.....	16.70	16.70	16.20	12.75
" 24	16.40	16.00	.....	16.85	16.90	16.35	12.75
" 25	16.25	16.70	.....	16.10	16.85	16.15	12.75
" 26	15.80	16.55	.....	16.15	16.85	16.15	12.75
" 27	15.40	16.60	.....	16.45	16.30	16.15	15.35
" 29	15.50	15.75	.....	16.75	16.75	16.00	12.75
" 30	15.75	16.60	.....	16.10	16.85	16.10	12.65
" 31	16.10	16.70	.....	15.95	16.60	15.00	12.75
		15.20	.....	16.55	16.60	15.45	14.65
		15.15	.....	16.10	15.45	15.10	12.25
		15.00	.....	15.75	16.80	15.20	12.00
		15.30	.....	15.90	16.75	15.45	11.75
		15.65	.....	16.10	15.90	15.20	12.00
		16.35	.....	15.30	16.10	15.45	12.75
			.....	15.90	16.45	15.85	15.00

CATTLE—CHICAGO STOCK YARDS.

1918	Native Steers	Good to Choice Steers	Med. to Good Steers	Fair to Med. Steers	Common to Fair Steers	Choice Cows Heifers
Jan.						
1	7.60 14.25					
3	7.50 14.00					
4	7.50 13.85					
5	7.50 13.50					
				(Texas)		
6	7.85 13.50	(West St.)	8.00 11.75	7.00 10.00		
8	7.85 13.50					
9	7.85 13.50					
10	8.15 13.75					
11	8.10 13.75					
12	8.10 13.65					
13	8.10 13.60					
15	8.20 13.60					
16	8.20 13.60					
17	8.25 13.60					
18	8.35 13.60					
19	8.40 13.60					
20	8.50 13.85					
22	8.40 14.00					
23	8.35 13.85					
24	8.50 13.70					
25	8.50 13.90					
26	8.30 13.70					
27	8.30 13.75					
29	9.00 13.00		8.00 11.75	7.50 11.00		
30	8.50 14.00					
31	8.75 14.50					



CATTLE—CHICAGO STOCK YARDS.

Good to Choice Cows & Heifers		Med. to Good Cows & Heifers		Fair to Med. Cows & Heifers		Canners		Bulls		Calves		Stock & Feeders	
5.35	11.35	.....	.....	.....	.....	.....	.....	.....	.....	8.50	16.00	6.70	10.40
5.30	11.35	.....	.....	.....	.....	.....	.....	.....	.....	8.50	16.00	6.65	10.40
5.30	11.40	.....	.....	.....	.....	.....	.....	.....	.....	8.50	16.00	6.60	10.40
5.30	11.40	.....	.....	.....	.....	.....	.....	.....	.....	8.50	16.00	6.60	10.40
7.00	11.50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6.50	9.25	.....	.....	.....	.....	5.50	6.50	6.50	10.50	9.13	13.00	6.50	11.00
5.50	11.60	.....	.....	.....	.....	.....	.....	.....	.....	8.50	15.75	6.70	10.50
5.50	11.60	.....	.....	.....	.....	.....	.....	.....	.....	8.30	15.25	6.70	10.50
5.80	11.85	.....	.....	.....	.....	.....	.....	.....	.....	8.50	15.50	6.85	10.75
5.75	11.75	.....	.....	.....	.....	.....	.....	.....	.....	8.75	15.50	6.80	10.75
5.70	11.60	.....	.....	.....	.....	.....	.....	.....	.....	8.75	16.00	6.90	10.75
5.70	11.65	.....	.....	.....	.....	.....	.....	.....	.....	8.75	16.00	6.70	10.75
5.80	11.75	.....	.....	.....	.....	.....	.....	.....	.....	8.75	16.00	6.70	10.75
5.80	11.75	.....	.....	.....	.....	.....	.....	.....	.....	8.50	15.50	6.70	10.80
5.85	11.85	.....	.....	.....	.....	.....	.....	.....	.....	8.50	15.75	6.85	10.90
5.90	11.85	.....	.....	.....	.....	.....	.....	.....	.....	8.50	15.75	6.90	10.90
6.00	11.90	.....	.....	.....	.....	.....	.....	.....	.....	8.75	16.25	7.00	10.90
6.00	11.90	.....	.....	.....	.....	.....	.....	.....	.....	9.00	16.50	7.00	10.90
6.00	11.90	.....	.....	.....	.....	.....	.....	.....	.....	9.00	16.50	7.00	10.70
6.00	11.75	.....	.....	.....	.....	.....	.....	.....	.....	9.00	16.50	7.00	10.70
6.00	11.85	.....	.....	.....	.....	.....	.....	.....	.....	9.25	16.50	7.10	10.90
6.10	11.85	.....	.....	.....	.....	.....	.....	.....	.....	9.25	16.50	7.10	10.90
6.10	11.85	.....	.....	.....	.....	.....	.....	.....	.....	9.00	15.75	7.00	16.60
6.10	11.65	.....	.....	.....	.....	.....	.....	.....	.....	9.00	15.50	7.25	10.40
7.50	11.00	7.00	9.00	.....	.....	6.50	17.25	6.75	9.75	9.00	13.00	6.50	11.25
6.35	11.85	.....	.....	.....	.....	.....	.....	.....	.....	9.00	15.25	7.50	10.75
6.75	14.50	.....	.....	.....	.....	.....	.....	.....	.....	9.00	15.00	7.35	10.55

## STATE LOANS—BENEWAH COUNTY.

Name	Description	Section	Township	Range	Acreage
Wm. F. Sargent.....	E $\frac{1}{2}$ NE SW NE SE NW.....	24	46	3	160.
P. T. Sweeney.....	S $\frac{1}{2}$ SE SW SW.....	18	.....	.....	.....
	Lots 2-3-4-9-10 SW NW.....	17	46	2	327.60
Agnes Sweeney .....	SW SW .....	12	46	3	40.
Edwin Shay .....	N $\frac{1}{2}$ SE N $\frac{1}{2}$ SW.....	24	46	3	160.
C. B. Smith.....	SE SW S $\frac{1}{2}$ SE.....	9	46	2	120.
Helsing John .....	SE & NE of SW $\frac{1}{4}$ .....	18	44	1	200.
Monona Van Cise.....	NE NW .....	13	46	3	40.
B. A. Maule.....	N $\frac{1}{2}$ NW .....	16	46	2	80.
John Button .....	Lots 3-4 .....	18	46	1	.....
	Lots 1-2-3-6-7- SE NE.....	13	46	2	210.
Emma Larson .....	NE $\frac{1}{4}$ .....	18	44	1	160.
Armond Larson .....	SW NW .....	16	46	2	40.
John T. Watkins.....	NE $\frac{1}{4}$ .....	17	44	1	160.
Jas. A. Golar.....	E $\frac{1}{2}$ SE .....	10	.....	.....	.....
	NW SW .....	11	.....	.....	.....
	NE NE .....	15	46	2	160.
John Clint .....	SE SW Lots 7-8-9.....	35	46	2	116.20
Freeman F. Raught.....	W $\frac{1}{2}$ NE SE NE NW SE.....	28	47	2	160.
G. W. Jarmin.....	S $\frac{1}{2}$ NW N $\frac{1}{2}$ SW SW NE.....	20	45	2	200.



## STATE LOANS—BENEWAH COUNTY

Owners Land	Valuation Impts.	Appraisers Land	Valuation Impts.	Amt. Loan	Assessed Land	Valuation Impts.
15,600.00	8,350.00	No	6,000.	\$ 1,500.00	\$ 1,585.00	\$ 550.00
4,575.00	500.00	5,500.	No	5,000.00	1,365.00	
3,100.00	765.00	O. K.		1,500.00	120.00	
3,175.00	900.00	O. K.		1,000.00	950.00	100.00
				1,200.00	520.00	100.00
				1,000.00	1,500.00	300.00
1,375.00	2,000.00	O. K.		650.00	200.00	200.00
				1,250.00	320.00	125.00
				3,500.00	1,805.00	450.00
4,425.00	1,450.00	Darhrell	O. K.	1,500.00	880.00	100.00
				900.00	240.00	250.00
5,925.00	1,675.00	8,000.		2,500.00	890.00	250.00
3,240.00	1,050.00	3,500.		1,000.00	700.00	
3,905.00	1,050.00	4,000.		1,000.00	910.00	200.00
	No			1,000.00	600.00	125.00
5,650.00	750.00	O. K.		2,000.00	1,000.00	100.00
\$50,970.00	\$18,490.00			\$26,500.00	\$13,585.00	\$2,850.00
				2,850.00		
				16,435.00		

## BENEWAH COUNTY—IDAHO.

90 Deeds, Book "O" .....\$121,183.75  
 Assessed Value ..... 45,377.00

## DEEDS

## BENEWAH COUNTY—IDAHO.

BOOK O.

Page	Date	Name
164	10- 3-17	Rosana & Edward A. Liberty to L. E. Larrick .....
166	10 -2-18	A. M. & Nancy Lamb to Dale Young.....
167	10-15-17	Jas. H. & Ora Manning to Elizabeth May Battrell .....
170	10-17-17	Ed & Anna Thompson to A. G. & P. M. Severson.....
172	10-11-17	Edna Losinger to The St. Realty Co.....
173	10 -6-17	M. Harry & Emma Johnson to E. V. Luffin .....
179	10-18-17	Mary E. Raller to J. J. Krutch.....
180	10-16-18	Jas. T. Wilson to Rosama Liberty.....
181	10-27-18	Jas. S. & Lavina Pearl Shaw to J. Alfred Jacot .....
184	10-26-17	Wesley & Eva Hay to Edgar Aikman.....
186	10- -17	David Summers to J. E. Jones.....
192	11-10-17	Bertha & John Sands to Arthur Berger.....
199	11-30-17	Wm. J. & Eva Mory Carthers to Frank B. Brown .....
206	12-21-17	Chas. W. & Anna B. Leaf to Ida M. Platt.....
207	12-20-17	P. T. & Agnes Sevenery to J. M. Casey.....
211	12-12-17	Mary R. Ferrell to F. E. Scott.....
212	10- 3-17	Elmer & Alma Johnson to Ira Fleming.....
213	12-29-17	L. E. & Mabel Carter to Geo. Wash. Morris .....
216	12-27-17	Thos. C. & Laura James to Nancy Lawrence .....
217	12-20-17	D. W. & Sallie Jones to Nancy Lawrence.....
220	1-29-18	C. C. & Rosa Schwarzman to L. G. Miller.....
221	2- 4-18	J. E. Bastwick and Arthur Bastwick to Lulu Click .....
224	2- 4-18	Geo. Foster to A. G. & P. M. Lawson.....
225	2-18-18	A. M. & Nancy Lamb to Wm. Fallon.....
229	2-21-18	Bertie L. Stanberger to St. Maries Camp.....
230	2-25-18	Adam & Anna Lust to Geo. Straub.....
229	2-21-18	Bertie L.....
231	2-25-18	Geo. Straub to Adam Lust.....
232	12-20-17	Geo. & Minnie Murphy to Northern Sec. Co. ....
233	2-23-18	Calvin B. & Hannah May to Pier Bassa.....
234	11-27-17	H. G. & Grace Hunter to Eric Bjerklund.....
236	3- 1-18	G. E. & Ida M. Mitchell to John Peterson.....
238	3- 4-18	Curtis Black to John C. Black.....
248	4- 8-18	Patrick T. Sevenny to Agnes Sevenny.....



DEEDS  
BENEWAH COUNTY—IDAHO.

Description	Consideration	Stamps	As'd. Value of Land	Improvement	Total
Lots 5 & 6 SE NW NE SW.....	10,000.	.....	6000.	300.	6300.
Lots 3 & 4 Blk. 10 Plummer.....	180.	.....	100.	25.	125.
Lot 4 Blk. 15 Farrell .....	35.	.....	20.	.....	25.
Lot 1 Blk. 2 Plummer .....	62.00	.....	25.	.....	25.
S½ SW SW SE-34-45-3W L. 4-3-44-3W.....	100.	.....	1060.	.....	530.
SW SW SE SW SW SE Lots 4 & 5- 7-46-2W .....	5,922.	.....	1200.	.....	1200.
E½ SE 19 W½ SW 20-46-4W.....	1,800.	.....	480.	.....	480.
W½ NE 30-46-4W .....	1,200.	.....	640.	150.	790.
Lots 7, 8, 9, 10, 11 & 12 Blk. 68.....	10.	.....	240.	250.	490.
SE NW SW NE 3 & 4-22-46-1W.....	.....	.....	.....	.....	.....
1 " " " .....	600.	.....	.....	.....	.....
N½ NW-21 NE NE-20-46-4W .....	3,100.	.....	840.	300.	1140.
Lot 10 Blk. 71 .....	75.	.....	25.	.....	25.
Lot 4 Blk. 41 Plummer .....	75.	.....	40.	25.	65.
NW NE SW NE SE NW NW SE N½ SW-33-43-1E .....	12,000.	5.00	3100.	450.	3550.
SW NE-13-46-3W .....	1.	1.00	100.	.....	100.
S½ Sec. 15 N½ NE 22-46-1E.....	1.	4.50	350.	.....	.....
Lot 3 Blk. 18 St. Maries.....	600.	.....	175.	275.	450.
Lot 2 Blk. 37 St. Maries.....	250.	.....	100.	75.	175.
Lot 12 Blk. 2 DeSmit.....	450.	.50	20.	200.	220.
Lot 11 Blk. 2 " " .....	350.	.....	20.	75.	95.
S½ NE N½ SE-22-44-2W.....	2,000.	2.00	1000.	.....	1000.
Lot 3 Blk. 58 Plummer .....	55.	.50	50.	25.	75.
12 Blk. 3 Plummer .....	40.	.50	40.	50.	90.
Lot 2 & 3 Blk. 70 Plummer.....	50.	.50	50.	.....	50.
Lot 5 & 6 Blk. 52 St. M.....	8,555.	.50	150.	50.	200.
Sec. 21-46-2W .....	450.	.50	40.	75.	115.
11 Blk. 1 .....	450.	.50	65.	75.	140.
NE NE 20 NW NW 21-46-2W .....	2787.40	3.00	500.	75.	575.
Lot 1 Blk. 12.....	175.	.50	20	25.	45.
SW SE SW SW SE SW SE SE 26-46-4W .....	3600.	.....	480.	.....	480.
NE SE-8-46-4W .....	2550.	.50	300.	.....	300.
NW¼ 15-43-4W .....	2500.	2.50	1200.	.....	1200.
SW SW 12-46-3 W W½ NW SE NE SW NE-13-46-3W .....	1.	4.00	690.	.....	690.

DEEDS  
BENEWAH COUNTY—IDAHO.

Page	Date	Name
249	4-16-18	Albert & Harriet Yorker to Carl Brown.....
250	4-19-18	Effie & Leonard C. Losinger, Jr. to Henry Herman .....
251	4-17-18	J. F. & Minnie F. Feritage to E. W. McAfer .....
252	4-17-18	Indefinite Description .....
253	5- 2-18	Geo. Foster to A. G. & P. M. Severson.....
254	4- 7-12	Wm. & Myrtle Fuller to H. A. Reed.....
255	4-30-18	H. A. Brown & Wife and Dan McNeil to Fred Spaulding .....
256	10- 4-17	Harry & H. A. Miller to Frank E. Scott.....
257	5- 9-18	C. & Mollie Mulder to Daniel Nicholson.....
258	5- 9-18	Calix & Clara Charleson to Geo. Rappas.....
259	6- 3-18	Geo. & Janis Aenis to P. A. Nelson.....
261	6- 7-18	J. F. & Mary Cansey to T. Lennon.....
263	6-10-18	Wm. E. & Bernice S. Moore to Wilbur O. Babcock .....
264	7- 3-18	Mather A. Russell to Allison J. Russell.....
265	7- 3-18	Sisters of Charity to B. R. Sevensgourd.....
266	6-20-18	Nellie A. Cockrane to A. E. Douglas.....
267	7- 8-18	H. F. & Helen I. Rodgers to A. E. Rodgers .....
270	7-18-18	Edwin E. & Gertrude O. Dorris to Jas. A. Walker .....
271	7-18-18	Jas. A. & Mary Walker to Edwin E. Dorris .....
273	8- 2-18	Henry B. & Martha Coplen to John L. Grunewald .....
274	8- 9-18	Indefinite Description .....
275	8-10-18	Mike Kearn to Mary K. Walsh.....
276	8-28-18	L. & A. F. Gritz to Mike Garey.....
278	9- 4 18	John Perry to Pauline Perry.....
279	8-24-18	Isaac C. Baker to O. D. & A. L. Howell.....
282	10- 2-18	J. W. Skelton & J. M. Marvin to Leon De Mars .....
284	9-30-18	J. B. & Mary Daubenspeck to Chas. H. & Carrie E. Gregory .....
285	10- 4-18	Abraham Schlatter to Alonzo E. Rodgers.....
286	8- 2-18	J. F. & Millie Allen to J. W. & Alice V. Henderson .....
287	5-22-18	Clarence L. & Mary C. Boutilier to A. S. Larson .....
288	10-19-18	L. G. & Maude Hartling to Giles F. Baswell .....
293	11- 1-18	E. A. & Rosanna Liberty to Flo A. Nye.....
294	11- 4-18	E. A. Rosama Liberty to Alonzo E. Rodgars .....



DEEDS  
BENEWAH COUNTY—IDAHO.

Description	Consideration	Stamps	As'd. Value of Land	Improvement	Total
N½ NW 29-46-4W .....	950.	.....	320.	.....	320.
6 Blk. 18 3rd. West Add.....	10.	1.50	125.	450.	575.
Lot 2 Blk. 5 2nd. West Add. ....	10.	1.00	200.	200.	400.
Lot 1 Blk. 2 Plummer.....	30.	.....	25.	.....	25.
Lot 2 & 3 Blk. 70 Plummer.....	75.	.50	50.	.....	50.
Lot 10, Blk 4 N. W.....	40.	.56	75.	.....	75.
S½ N½ 14-46-1W .....	10.	1.00	880.	.....	880.
Lot 7 & 8, Blk. 19 St. Maries.....	600.	1.00	125.	100.	225.
Lot 2, 3, 12, 13, Blk. 2.....	525.	1.00	300.	75.	375.
13, 14, 15, 16, Blk. 9, 3rd. West St. Maries .....	2750.	3.00	525.	850.	1375.
SW SE N½ SE SW NE-1-45-4W.....	1.	1.00	120.	.....	120.
SW SW-10-45-3W .....	275.	.50	.....	.....	.....
Lot 3 & 9 Blk. 6.....	200.	.60	550.	750.	1300.
W½ NE SE 14-44-5 W W½ SE SE 14- 44-5W .....	957.35	2.00	600.	75.	675.
SW SE-24-46-2W .....	200.	.50	160.	.....	160.
NE NW 17-46-4W .....	4000.	2.70	580.	150.	730.
W½ Lot 2 E½ L. 3 Blk. 36 Plummer....	2500.	2.40	300.	500.	800.
Lot 9 & 10 Blk. 54 Plummer.....	1000.	1.00	80.	200.	280.
Lots 4 & 5 Blk. 49 Plummer.....	1000.	1.00	150.	900.	1050.
W½ Lots 7 & 8 Blk. 12 St. Maries.....	10.	2.50	250.	400.	650.
Lots 1, 2, 3, Blk. 4.....	150.	2.00	37.	50.	87.
NW½ 35-46-3W .....	10.	1.00	960.	.....	960.
S½ SE¼ SE SW-34-44-4W Lot 4.....	3000.	3.00	1940.	225.	2165.
SW NW-2-43-4W .....	3000.	3.00	1940.	225.	2165.
Lot 9, 10, 11, Blk. 22 R. R. Add.....	1.	2.50	1950.	.....	1950.
W½ 7 & 8 Blk. 4.....	1.	2.00	225.	650.	875.
NE NE SE NE-17-46-4W .....	4000.	4.00	860.	.....	860.
Lot 3 Blk. 21 St. Maries.....	10.	1.00	100.	100.	200.
SW NW 16-46-2W .....	10.	3.00	240.	250.	490.
SE NW 14-46-5W .....	900.	1.00	280.	75.	355.
S½ SE 13-46-5W .....	3000.	1.70	100.	.....	.....
N½ SE 13-46-SW .....	3000.	.....	.....	.....	.....

DEEDS  
BENEWAH COUNTY—IDAHO.

Page	Date	Name
299	9-18-18	Luther A. & Rosama E. Thomson to B. R. Savensgourd .....
302	11-13-18	Wm. Trueman & A. C. Wanderwich to L. L. Martin .....
303	11- 9-18	Mike A. & Annabel Rogan to Wesley Hay.....
305	11-21-18	L. G. Miller to F. A. Sawyer.....
310	11-30-18	M. L. Saling to A. E. Gage.....
312	12-13-18	A. M. & Nancy Lamb to Chas. Leiper.....
313	12-14-18	M. Bohn to John Laurier.....
315	12-10-18	Mike A. & Annabel Rogan to Ida May Berther .....
317	11-27-19	Arthur & Alice Olson to Albert & Agnes Schanbeck .....
320	10-29-18	Delma C. Monrae to Jas. M. Monroe.....
322	9-11-18	Geo. Straub to Josephine Reiger.....
326	12-27-18	Louis & Agnes Luke to C. F. Schwarz.....
337	12-15-17	State Bank Plummer to John A. Armstrong .....
343	9-21-18	V. A. & Effie L. Montgomery to Leslie W. Adams .....
346	4-10-18	Agnes M. & A. B. Smith to John Crippen.....
347	12-27-18	Julius & Sarah J. Robinson to Jas G. Robinson .....
348	9- 4-18	Geo. Plouff to J. A. Robinson.....
350	11-29-18	Roy R. Rodgers to H. C. Vogler.....
351	3- 3-18	John Thompson to Roy B. Carombs.....
352	7-15-18	Edwin E. & Gertrude A. Dorris to Harold W. Rugh .....
357	12-16-18	Margaret J. Wilson to Edna S. Wilson.....
363	7- 9-18	Benj. F. & Alice Parheal to Fay Goldsmith .....
376	5-13-18	E. M. & Ora A. Parker to Joseph Newton Clark .....
387	10-21-18	C. M. & Helen Sargent to W. M. Her- rington .....
408	8-20-18	John W. & Martha Skelton to L. M. Ferry .....
441	4-22-18	David O. Kitner to Jas. Webber.....



DEEDS  
BENEWAH COUNTY—IDAHO.

Description	Consideration	Stamps	As'd. Value of Land	Improvement	Total
Lots 4, 5, 6, Blk. 10.....	156.	.50	60.	80.	140.
Tracts 19 & 20 Meadowhurst.....	1200.	.....	275.	.....	275.
Lots 1 & 2 Blk. 61.....	800.	1.00	150.	250.	400.
S½ NE N½ SE 22-44-2W .....	2000.	2.00	1000.	.....	1000.
Lot 3 Blk. 37 Plummer.....	750.	1.00	100.	250.	350.
Lot 2, Blk. 48 Plummer.....	500.	.50	75.	150.	225.
Lots 7 SE SW S½ NE 6-46-4W .....	2000.	.....	.....	.....	.....
Tracts 32, 56, 57, 58, Meadowhurst.....	2900.	3.00	455.	800.	1255.
Lot 3 Blk. 2.....	10.	2.00	200.	300.	500.
W½ NE W½ SE-33-44-4W.....	1000.	1.00	.....	.....	.....
Lot 7, Blk. 2 Parkers 21-46-2W.....	350.	.50	40.	75.	115.
E½ SE E½ W½ SE 18 N½ N½ NE 19-44-5W .....	9600.	10.00	7400.	.....	7400.
Lot 9, Blk. 50 Plummer.....	235.	.....	75.	100.	175.
NE NW 9-46-4W .....	725.	.50	160.	.....	160.
Lot s S½ Lot 4, Blk. 1.....	200.	.....	30.	150.	180.
N½ NE SW NE SE NW-6-45-2W.....	1661.	2.00	800.	.....	800.
Same as above.....	950.	1.00	800.	.....	800.
SW SE 13-46-5W .....	3500.	1.00	.....	.....	.....
Lt. 16 Blk. 21 R. R. St. Maries.....	1.	2.00	600.	900.	1500.
SE SW SW SE-19-46-4W .....	1500.	1.50	600.	.....	600.
W 32½ ft. of E½ Lot 7 & 8 Blk. 6.....	1.	2.00	275.	400.	675.
NW SE SW NE-27-46-3W .....	600.	1.10	180.	180.	360.
Lot 2 to 18 Blk. 3.....	475.	1.00	180.	.....	180.
NW NW NE NW 32-46-2W .....	200.	.50	320.	.....	320.
Lot 4 Blk. 3 Skeltons Add.....	350.	.50	175.	250.	425.
SW SE 29-46-4W .....	380.	.50	300.	.....	300.

## BENEWAH COUNTY

DEEDS SHOWING CONSIDERATION AND ASSESSED VALUE OF LANDS IN  
SEPTEMBER 25, 1917, TO JANUARY 29, 1919, EXCEPT IRREGULAR

Page	Date	GRANTOR & GRANTEE	CONSIDERATION
161	9-25-17	M. J. & W. F. McNaughton to Julia A. Brown (\$690 and \$750 Mtge.).....	\$ 1440.00
164	10- 3-17	Rosana Liberty & E. A. Liberty.....	10000.00
179	10-18-17	Mary E. Roller to J. J. Kroetch.....	1800.00
180	10-16-17	James F. Wilson to Rosana Liberty (\$700 and \$500 Mtge.).....	1200.00
184	10-26-17	Wesley Hay and Eva Hay to W. Edgar Ackerman.....	600.00
186	10-19-17	David Summers to J. E. Jones (\$2100 and \$1000 Mtge.).....	3100.00
206	12-21-17	C. W. Leaf to Ida M. Platt (\$5000 and \$7000 in Mtges.).....	1200.00
220	1-29-18	Christian C. Schoozman, et ux, to L. G. Miller.....	2000.00
230	2-25-18	Adam Lust, et ux, to Geo. Strand.....	450.00
234	11-27-17	Hiram G. Hunter to Erick Bjorklund (\$3000 and \$600 Mtge.).....	3600.00
236	3- 1-18	Geo. E. Mitchell, et ux, to John Peterson (\$1500 and \$1050 Mtge.) .....	2550.00
238	3- 4-18	C. Black to John C. Black.....	2500.00
247	9-18-17	Anna M. Thomas (Welch) widow, to Mil. Lbr. Co.....	2500.00
249	4-10-18	Albert Yarber to Carl Brass (\$500 and \$450 Mtge.).....	950.00
263	6-10-18	Wm. E. Morer, et ux, to Wilbur C. Babcock.....	275.00
266	1-20-18	Nellie A. Cochran, former Henderson, to A. E. Douglass and C. W. Leaf .....	200.00
267	7- 8-18	F. Rodgers to Alonzo Rodgers (\$2500 and \$1500 Mtge.).....	4000.00
279	8-24-18	Isaac C. Baker to Oscar D. Howell (Mtge. given also, sum unknown) .....	3000.00
285	10- 4-18	A. Sohlette to Alonzo E. Rodgers .....	4000.00
288	10-19-18	Lawrence G. Hastey to Gust S. Boswell.....	900.00
294	11- 4-18	Ed. Liberty & Wife to Alonzo E. Rodgers.....	3000.00
315	12-10-18	Mike A. Rogers to Ida M. Booth.....	2900.00
320	10-29-18	Delmar C. Monroe to Jas. N. Morrow.....	1000.00
326		Louis Lude to J. F. Schwarz.....	9600.00
335	1-29-19	Arthur Wood and wife to D. Williams.....	1400.00

## BENEWAH COUNTY—IDAHO.

10 Deeds, Book "G".....	\$58,850.00
Assessed Value .....	30,695.00

## BENEWAH COUNTY—IDAHO.

129 Deeds, Book "H".....	\$247,392.00
Assessed Value .....	219,505.00
	71,155.50
	148,394.50



## NTY DEEDS.

BOOK "O" OF RECORDS OF BENEWAH COUNTY, IDAHO, DATING FROM  
 DESCRIPTIONS, TOWN LOTS THAT WERE NOT ASSESSED IN 1918.

DESCRIPTION	Sec.	Twp.	Rge.	Acreage	ASSESSED VALUE	
					Land	Impts.
E 1/2 SE 1/4, SW 1/4 SE 1/4, Lot 3.....	14	43	N. 4	W. ....	\$ 1600.00	.....
Lots 5, 6, SE 1/4 NW 1/4, NE 1/4 SW 1/4.....	6	45	N. 5	W. ....	.....	.....
E 1/2 SE 1/4, Sec. 19, W 1/2 SW 1/4.....	20	46	N. 4	W. 160	560.00	.....
W 1/2 NE 1/4.....	30	46	N. 4	W. 80	640.00	150.00
SE 1/4 NW 1/4, SW 1/4 NE 1/4, Lots 3, 4, 1, ex. R/W Mil. Ry. and ex. timber rights of Blackwell Lbr. Co.....	22	46	N. 1	W. ....	495.00	100.00
N 1/2 NW 1/4, Sec. 21, NE 1/4 NE 1/4.....	20	46	N. 4	W. 120	840.00	300.00
NW 1/4 NE 1/4, SW 1/4 NE 1/4 SE 1/4 NW 1/4 NW 1/4 SE 1/4, N 1/2 SW 1/4.....	33	43	N. 1	E. 240	3100.00	450.00
S 1/2 NE 1/4, N 1/2 SE 1/4.....	22	44	N. 2	W. 160	1000.00	.....
Lot 7, Blk. 2, Parkers Sub.....	21	46	N. 2	W. ....	40.00	75.00
SW 1/4 SE 1/4, SW 1/4 SW 1/4 SE 1/4 SW 1/4, SE 1/4 SE 1/4.....	26	46	N. 4	W. 160	480.00	.....
NE 1/4 SE 1/4, ex. a pt. of an acre for R/W 8 NW 1/4.....	15	43	N. 4	W. 160	300.00 1200.00	..... .....
NE 1/4 SE 1/4.....	27	45	N. 3	W. 40	200.00	.....
N 1/2 NW 1/4.....	29	46	N. 4	W. 80	320.00	.....
SW 1/4 SW 1/4 (ex. tim. rights).....	10	45	N. 3	W. 40	120.00	.....
SW 1/4 SE 1/4.....	24	46	N. 2	W. 40	160.00	.....
NE 1/4 NW 1/4.....	17	46	N. 4	W. 40	580.00	150.00
Lot 4, Sec. 2, T. 43 N., R. 4 W., SW 1/4 NW 1/4, Sec. 2, T. 43 N., R. 4 W.						
S 1/2 SE 1/4, SE 1/4 SW 1/4.....	34	44	N. 4	W. ....	1940.00	225.00
NE 1/4 NE 1/4, SE 1/4 NE 1/4.....	17	46	N. 4	W. ....	860.00	.....
SE 1/4 NW 1/4 (ex. strip off south 16 ft).....	14	46	N. 5	W. ....	280.00	75.00
N 1/2 SE 1/4.....	13	46	N. 5	W. ....	Not ass'd.	.....
Tracts 32, 56, 57, 58, Meadowhurst.....					455.00	800.00
(1/2 Int.) W 1/2 NE 1/4, W 1/2 SE 1/4.....	33	44	N. 5	W. 160	1000.00	100.00
E 1/2 W 1/2 SE 1/4, E 1/2 SE 1/4, Sec. 18 N 1/2 N 1/2 NE 1/4.....	19	44	N. 5	W. 120	7400.00	.....
S 1/2 NW 1/4.....	15	46	N. 4	W. 80	460.00	100.00

## DEEDS

## BOOK G

## BENEWAH COUNTY—IDAHO.

Page	Date	Name
592	10-10-17	Wm. C. & Ada White & Fred Sim to Blackwell Lbr. Co.....
599	10-11-17	Leonard C. Lozinger to St. Maries Realty Co.....
607	10-18-17	J. B. & Lillie B. Dockett to Bert M. Gullicksm.....
608	10-16-17	Barnard Camell to J. W. Watson .....
614	11- 6-17	Wm. & Jennie Mason to P. A. Keisner & H. G. Lucas.....
615	10-30-17	Jas. L. & Minnie E. Studevant to Robt. L. Reyon.....
615	11-12-17	I. S. & Carrie Woods to Roy R. Sherwood.....
627	11-16-17	Charles & Rhoda Stenger to O. D. McClellan.....
635	11-23-17	Nancy Moctelme Lawrence to Martin Berthoff.....
637	10- 5-17	Julia Marvin to Mil. Lbr. Co.....

## DEEDS.

## BENEWAH COUNTY—IDAHO.

## BOOK H.

Page	Date	Name
5	11- 1-17	C. A. Thomason to Y. LeBihan.....
Timber Deed		
14	10-12-17	J. F. Young to Mil. Lbr. Co.....
29	12-15-17	Martin & Anna Berthoff to L. E. Larrick.....
32	11-24-17	O. S. Good to Curtis Block.....
33	12-18-17	A. C. Kehar to John B. Taylor.....
34	12- 4-17	M. G. & Ethel E. Swanson to C. M. White.....
35	12-17-17	Jewel M. & Effie Bramblet to Everett G. Bramblet.....
40	12-17-17	J. M. & May Carey to P. F. Sweeney.....
42	12-17-17	Clarence J. Kima to H. C. Needham.....
49		Mary E. Ferrell to Frank Scott.....
50	12- 1-17	S. M. & Isabel G. Watson to Charles & Helen Brauner.....
51	11-27-17	E. N. & Regina Juvet to Viola Johnson.....
55	11- -17	P. A. & Emma J. Keisner & H. G. & Mollie Lucas to G. G. Lawson.....
60	12-21-17	Ida M. & Owen D. Platt to Chas. W. Leaf.....
63	12- 6-17	Chester C. & Laura Burnham to John Elmore Campbell.....
69	10-11-17	Fred Lewis to Lennord Corbett.....
70	12-22-17	B. L. Admst. of Jessie F. Cariner to Mil. Lbr. Co.....
72	1-24-18	Homer Purcell to Blackwell Lbr. Co.....
73	1-12-18	Wm. F. & Ellen A. Segraves to Earl L. Martin.....
78	1-17-18	Clarence F. & Eleanor M. Miller to Alvin C. Kenworthy.....
80	1-18-18	Boyd Siver to J. L. King.....
81	2-13-18	Jas. Settice & Wife to I. S. Woods.....
82	2-14-18	Rosa C. Scharzman & C. C. to C. A. Walker.....
83	1-19-18	Wm. F. Segraves & Wife to N. L. Loveall.....
84	1-12-18	Wm. F. & Ellen Segraves to N. L. Loveall & Wife.....
85	2-18-18	Xabier Francis to L. J. Keisner & Wife.....
87	2- 7-18	CDA Lumb. Co. to Blackwell Lbr. Co.....
91	10-27-17	Ed. Rutledge Tim. Co. to CDA & St. Joe Trans. Co.....



DEEDS  
BENEWAH COUNTY—IDAHO.

BOOK G.

Description	Consideration	Stamps	Ass'd Val. of Land	Improv'm't	Total
Lot 1 E½ NE Lot 4 18-46-3W.....	4600.	.....	1235.	.....	1235.
S½ SW SW SE-34-45-3 W Lot 4-3-44-3 W	500.	.....	780.	.....	780.
Lot 4 Blk. 18 of St. Maries.....	350.	.....	.....	.....	.....
NE¼ 30-45-5 W.....	11500.	.....	7800.	.....	7800.
NE½ 31-45-5 W.....	10500.	.....	.....	.....	.....
N½ NE 13-45-5W.....	4000.	.....	860.	200.	1060.
NE¼ 36-45-6W.....	14000.	.....	7200.	100.	7300.
E½ NE-19, W½ NW 20-44-4W.....	2200.	.....	1300.	125.	1425.
NW SW SW SW SW SW SW SE SW-6	.....	.....	.....	.....	.....
N½ NW NW NW 8-45-5W.....	21000.	.....	11520.	1000.	11520.
.....	700.	.....	.....	.....	.....

DEEDS  
BENEWAH COUNTY—IDAHO

BOOK H

Description	Consideration	Stamps	Ass'd Val. of Land	Improv'm't	Total
26-44-5W SE¼.....	3500.	3.50	1500.	.....	1500.
NW SE SW NW N½ SW-14 SE NE-15-46	.....	.....	.....	.....	.....
3W.....	2100.	.....	800.	300.	1100.
N½ SE-6-45-3W.....	1900.	2.00	1000.	.....	1000.
NW¼ 15-43-4W.....	1900.	.....	1200.	.....	1200.
SW SE 21-44-5W.....	100.	.50	120.	.....	120.
Lot 11, Blk. 66, 1-70, 1-75 St. M.....	1.	.50	90.	.....	90.
SW NE SE NW NE SW NE SE-12-43-5W	1000.	1.00	800.	.....	800.
SE SE 13-46-3W SW SW-18-46-2W.....	1.	1.00	300.	50.	350.
Lots 5 & 6, Blk. 31, Lots 11 & 2, Blk. 43	.....	.....	.....	.....	.....
Lot 12 Blk. 30 Town St. Joe.....	450.	.50	90.	50.	140.
21-46-1 E.....	.....	.....	.....	.....	.....
NE SW-14-46-5 W.....	1000.	1.00	320.	.....	320.
Lot 16 Blk. 22 R. R. Add. to St. Maries.....	2100.	.....	850.	.....	850.
NE¼ 31-45-5W.....	12500.	.....	.....	.....	.....
W 50' of Lot 7 Blk. 6 St. M.....	10000.	10.00	600.	6500.	7100.
SW SE-29 NE SW W½ SW-34-45-4W.....	100.	.50	800.	.....	800.
S½ NE Lot 8-3-46-2 W.....	2400.	.....	240.	.....	240.
SE¼ 22-46-3 W.....	2500.	2.50	800.	.....	800.
E½ NE E½ SE-13-46-4W.....	1250.	1.50	560.	.....	560.
NW NW 28-45-4W SW SW 21-45-4W.....	850.	1.00	240.	350.	590.
W½ SE E½ SW-35-45-4W.....	1.	1.00	800.	50.	850.
Lots 8 & 9 Blk. 10 De Smith.....	80.	.....	40.	100.	140.
S½ NE S½ N½ NE NW NW NE NE NE	.....	.....	.....	.....	.....
NE S½ NE NW NE S½ NW NE NE NW	.....	.....	.....	.....	.....
NE NW NE NE NW NE NE 31 S-2-3 of	.....	.....	.....	.....	.....
S½ SW of SW of SE & S 2-3 of SW SE SW	.....	.....	.....	.....	.....
of SE 30-46-5W.....	10000.	.....	.....	.....	.....
13 & 14 Blk. 2.....	250.	.50	50.	175.	225.
SW SW-21-45-4W.....	325.	.50	380.	.....	380.
NE NW NW NE-28-45-4W.....	1500.	1.50	440.	.....	440.
E½ E½ SE¼-28 W½ SW W½ E½ SW¼-	.....	.....	.....	.....	.....
27-45-5.....	9500.	9.50	.....	.....	.....
SW SE 9-44-1 W.....	1000.	1.00	125.	.....	125.
Lot 3 Blk. 1 R. R. Add.....	1.	1.00	300.	.....	.....

Page	Date	Name
99	1- 2-18	Charles E. & Ida M. Cox to James McGary.....
102	3- 2-18	Francis Slinkard to Julia E. Kensolving.....
106	12-28-17	Clara Gilberton to F. H. Ahr.....
108	Indefinite	Description.....
109	2-14-18	J. E. & Angelica Bayne to Herman Mikler.....
114	3-20-18	Jas. J. Wilson to W. D. Pearce.....
115	3-22-18	Ellis & Claudia Roach to Jas J. Stevens.....
116	2-13-18	Adam & Anna McCormick to Jas A. Abraham & Wife.....
122	11- 3-17	Norman L. & Etta Emerick to John M. Martin.....
123	2-14-18	Mil. Land Co. to Dan White.....
125	4- 2-18	Wm. & Minnie Schott to A. Cohn.....
127	2-13-18	Frank D. & Ella Desmonds to S. J. Lyman.....
128	4- 5-18	Wm. & Mary Bitiman to Jas. S. McCourt.....
140	4-15-18	Wm. & Ella McCarter to Ed. Spurgeon.....
141	4-16-18	Mil. Land Co. to Fred A. Johnson.....
143	4-27-18	Geo. M. Keister to Henry Olson.....
144	4-10-18	C. G. & Anna Caster to John F. Watkins.....
145	5- 6-18	Robt. & Eliz Dennison to John D. Dennison.....
146	2-20-18	Guy E. Turner to Myson A. Tuttle.....
147	4-26-18	Felican & Agatha Moctelene to P. A. Keisner.....
148	4-29-18	F. A. Mason to Oscar Johnson.....
149	4-16-18	F. B. & Minnie Chase to Chas. D. & Rhoda Chase.....
153	5-10-18	C. & Edith Coffman to Geo. I. Erickson.....
154	4-15-18	N. P. R. R. to McGoldrick Lbr. Co.....
155	5-17-18	Edmond A. & Rosama Liberty to J. J. Kratch.....
156	5- 6-18	J. J. & Cora Ferrill to McGoldrick Lbr. Co.....
158	5- 9-18	J. A. & Helen Whalen to St. Maries Lbr. Co.....
161	5-27-18	Louis & Annie Pierce to A. Cohn.....
171	2-20-18	Eliz & Julia Laird to Geo. L. Heinmway.....
176	6- 6-18	John E. Nordstrum to J. W. Witzel.....
177	5- 4-18	St. Maries Land Co. to Laura Dennison.....
178	6- 5-18	Marshall & Laura Camell to A. Cohn.....
179	6- 4-18	N. Helen Campbell to C. F. McGowry.....
180	5-27-18	Victor & Theresa Leo to Burt St. Peter.....
188	6-12-18	B. & Iva St. Peter to Robt. L. Ragan, Ross L. & Rosa Ragan.....
189	6-13-18	Ross L. Ragan to Jessie W. Hanford.....
190	3-20-18	W. D. & Mabel Pierce to Caroline White.....
191	4-29-18	R. H. & Alma Mocer to Caroline White.....
195	6-18-18	Jas. M. Griffeth to August Johnson.....
196	5- 2-18	Austin E. & Minnie Cass to Ernest A. Gordan.....
197	4-27-18	Christian & Alice Nelson to C. E. Rogers.....
199	6- 4-18	Chas. L. & Bertha A. Knox to O. E. Meyers.....
204	6-12-18	J. W. & Amanda Wetzel to Geo. W. Swisher.....
210	7- 3-18	Jas. H. McKee to D. E. Lambert.....
215	7-10-18	May & Chas. F. Payne to A. Cohn.....
216	6- 6-18	Eric & Anna Bjosklund to Gunther Smith & Co.....
218	6- 1-18	S. M. & Isabel G. Watson to Richard Howard Hites.....
227	8- 8-18	Thos. & Mary G. Prosper to W. J. McKay.....
231	7- 6-18	John W. Merritt to Ora F. Hayes.....
234	7-20-18	Jas. & Lizzie Pichette to Jas. M. Brown.....
235	7-30-18	John G. & Della E. Underwood to Chas. D. Curtis.....
237	8-21-18	E. E. & Gertrude Dorris to Henry Olson.....
238	7-16-18	Gabriel Steagall to D. B. Buchanan.....
239	8-22-18	O. C. Hapkins to Hapkins Bros. Co.....
240	1- 5-18	Wm. H. Harrison to R. E. Gallaher.....
241	11-21-17	Wm. & Nellie Slay to Lulu Pierce.....



Description	Consideration	Stamps	Ass'd Val. of Land	Improv'm't	Total
W $\frac{1}{2}$ NW 5-45-2 W.....	1600.	2.00	400.	.....	400.
SESW SWSE NENW NWNE 11-43-4 W...	1.	3.00	1600.	.....	1600.
Lot 4 Blk. 6 Farrell.....	300.	.50	20.	75.	95.
S $\frac{1}{2}$ NENE S $\frac{1}{2}$ NW NE S $\frac{1}{2}$ NE-4-46-5 W	4600.	1.50	2000.	350.	2350.
SWNW 20 S $\frac{1}{2}$ NE 19-46-4 W.....	1.	2.00	820.	200.	1020.
Lot 12 Blk. 49 St. Maries.....	400.	.50	75.	100.	175.
NWSE SWNE N $\frac{1}{2}$ SW-15-46-5 W.....	1.	1.00	960.	.....	960.
E $\frac{1}{2}$ SE SWSE SESW-29-45-4 W.....	4000.	4.00	1200.	200.	1400.
Lot 9 Blk. 35 Mil. Add St. Maries.....	450.	.....	200.	125.	325.
NW $\frac{1}{4}$ 20-47-5 W.....	10.	8.00	.....	.....	.....
Lot 6 Blk. 1 Ferrell.....	50.	.....	30.	125.	155.
Lot 1 & 2 Blk. 50.....	10.	1.00	260.	300.	560.
W $\frac{1}{2}$ SE S $\frac{1}{2}$ SW 32-46-4 W.....	1000.	2.50	1160.	.....	1160.
Lot 8 Blk. 1 West Add.....	750.	1.00	250.	.....	250.
Lot 1 Blk. 17 R. R. St. Maries.....	450.	1.00	175.	200.	375.
NE $\frac{1}{4}$ 17-44-1 W.....	1.	3.00	890.	.....	890.
W $\frac{1}{2}$ NW SE $\frac{1}{4}$ NW NWSW-23-45-4 W....	500.	.50	1440.	100.	1540.
W $\frac{1}{2}$ SE E $\frac{1}{2}$ SW-15-45-5 W.....	1.	7.00	.....	.....	.....
Lot 24, 25, 26, 27, of Heritage Add. in S $\frac{1}{2}$ of Tract 56 of Riverdale.....	125.	.50	205.	.....	205.
Tract 59 Meadowhurst Tracts.....	400.	.50	100.	.....	100.
NENE-22-44-3 W.....	1900.	2.00	360.	.....	360.
NESE S $\frac{1}{2}$ NE 5-44-2 W.....	1200.	1.50	1300.	.....	1300.
SE $\frac{1}{4}$ 13-46-5- W.....	1.	2.00	.....	.....	.....
NE $\frac{1}{4}$ 34-44-2 W.....	10.	1.00	800.	.....	.....
SW $\frac{1}{4}$ 29-47-2 W NWNW NENE-32-47- 2 W SWSE 29 NWNW 33-47-2 W.....	1200.	1.50	.....	.....	.....
SE $\frac{1}{4}$ 31-46-5 W.....	9000.	9.00	6200.	.....	6200.
23-46-2 W.....	10.	1.50	300.	300.	600.
N $\frac{1}{2}$ SE SESE NESW-23-45-3 W.....	1.	4.00	2980.	.....	2980.
Tracts 9 & 11 of Riverdale St. Maries.....	1900.	2.00	1075.	275.	1350.
NE $\frac{1}{4}$ 25-45-6 W.....	10500.	11.00	7200.	.....	7200.
Lot 3 NESW 30-45-5W E $\frac{1}{2}$ SE 25-45-6W.....	10000.	10.00	7000.	.....	7000.
S $\frac{1}{2}$ SE NESE S $\frac{1}{2}$ NW of SE NENW SE 21 NENE NE 28-45-5 W.....	13000.	.....	8000.	.....	8000.
Same as above.....	.....	.....	.....	.....	.....
Same as above.....	3892.	.....	.....	.....	.....
SWNE 19-46-4 W.....	1500.	.50	320.	.....	320.
NE $\frac{1}{4}$ SW NWSE 19-46-4 W.....	2000.	.50	680.	.....	680.
32-44-2 W N. of Co. Roads in SWSE.....	87.50	.50	620.	.....	.....
SESE 33 SWSW 34-44-4 W.....	1.00	1.00	500.	100.	600.
SESE 104-6-5 NENE 15-46-5.....	300.	.45	160.	.....	160.
Lot 3 Blk. 38 St. Maries.....	10.	2.50	100.	600.	700.
NESW N $\frac{1}{2}$ SE SESE-23-45-3 W.....	1.	4.00	2980.	.....	2980.
NE $\frac{1}{4}$ NW 17-46-4 S W $\frac{1}{2}$ W $\frac{1}{2}$ W $\frac{1}{2}$ NWSE 17-46-4 W.....	1000.	1.00	780.	.....	780.
Lots 1 & 2 36-45-6 W SWSE 25.....	10500.	.....	.....	.....	.....
S $\frac{1}{2}$ SW S $\frac{1}{2}$ SE 26-46-4 W.....	2800.	2.50	480.	.....	480.
E $\frac{1}{2}$ SE $\frac{1}{4}$ 10 W $\frac{1}{2}$ SW 11-44-4.....	1500.	1.50	980.	.....	980.
Lots 3 & 4 E $\frac{1}{2}$ SW-18-46-5 W.....	1.	3.00	.....	.....	.....
Lot 23 Blk. 1 Frenwood.....	700.	1.00	.....	.....	.....
W $\frac{1}{2}$ SW-2-43-4 W.....	4275.	1.00	25.	175.	200.
S $\frac{1}{2}$ SE 12-46-5 W.....	1600.	1.00	880.	250.	1130.
Lot 18 Blk. 50 Plummer.....	92.	.....	.....	.....	.....
SENE 14-46-4 W.....	550.	1.00	300.	75.	375.
Lots 7 & 8 Blk. 14 St. Maries.....	1.	1.00	450.	600.	1050.
NENW NWNE 29-44-1 W.....	939.50	1.00	800.	.....	800.
9 Blk. 2 3rd. West St. Maries.....	400.	.50	225.	.....	225.

Page	Date	Name
242	11-26-17	Mill Land Co. to Wm. Slay.....
245	7-19-18	B. F. & Emma Shaughnessy to Smith Bros. Lumb. Co.....
246	8-30-18	John E. Woodruff to Ruta Woodruff.....
251	7-10-18	Ranier Sec. Co. to W. H. Zeighlitz.....
255	9-16-18	Frank & Ethel Lindsey to John C. Rogers.....
259	10-22-18	Alonz & Rogers to E. H. Ohler.....
260	9-11-18	Catherina Hover to Carl Wm. Anderson.....
265	10- 2-18	Chas. E. & Ellen J. Rogers to E. H. Ohler.....
266	9-23-18	Reta Woodruff to Andrew Isaacson.....
267	10-10-18	Jas. & Julia Nichodemus to B. R. Sevensgourd.....
269	8-30-18	Jas. & Annie Skan to A. Cohn.....
275	7- 1-18	Mil. Land Co. to Leonard Carpenter .....
276	10-11-18	P. E. Kiesling to Arthur J. Mayor.....
278	6- 3-18	H. & Hazel Johnke to S. R. & Carrie Savensgourd.....
281	5- -18	Archie & Alice Brown to Carl Richel.....
281	10- 3-18	A. R. & Georgia McClellan to Conrad & Hermina Taethy.....
284	11- 7-18	Verna C. Wright to Etta Tuttle .....
285	11-11-18	A. C. & Nancy J. Norris to Guy Denney.....
287	11-15-18	O. D. & Ina McKeihen to B. R. Sevensgourd.....
285	6-14-18	B. H. Robidean & Wife to J. Pentland.....
301	11-20-18	John L. Brendunehl to H. H. Mitchell.....
304	9-27-18	Geo. W. Reeves to E. F. Graves.....
304	9-16-18	Flo A. Nye to Ray R. Rogers.....
309	11-30-18	L. F. & Gertrude Hubbard to Wm. F. Willoughby.....
310	9-24-18	Marion H. Lockhart to J. D. Parker.....
312	12- 7-18	Lucy S. Hedges & Louis Hedges to J. J. Biernback.....
313	12-10-18	M. E. & Mabel A. Johnston to Pat Mahoney.....
316	12-10-18	St. Maries Land Co. to E. R. Wunderlich.....
318	11-21-17	Colton Thomason to Luther A. Thomason.....
319	12-19-18	Alex & Isabel Paul to Wm. Schott and C. F. McGarey.....
321	12-20-18	O. E. & Margret Fisher to W. W. Swans.....
329	12-28-18	Ray & Clara Lindley to F. J. Willard.....
330	12-28-18	Ray & Clara Lindley to F. J. Willard.....
333	6-24-18	McGoldrick Lbr. Co. to Mil. Lumb. Co.....
334	7- 1-18	McGary Lumb. Co. to Mil. Land Co.....
408	12-16-18	J. M. & May Casey to Fred Herrick.....
409	12-31-18	Jacob Morris to James E. Morris .....
411	2-16-18	Frank E. Schooler to .....
412	11-26-18	F. A. Rogers to Alvin E. Rogers.....
413	10- 7-18	Alfred B. & Agnes Smith to W. F. Willoughby.....
418	12-11-18	Mary Schuley to Carl K. Shewnack.....
420		Indefinite Deed .....
421	11-27-18	John W. S. & Francis Dillon to O. B. Hudson.....
424	1- 1-19	Leslie R. & Clara G. Gordon to Elma C. Boats.....
433	5-13-18	Wm. & Mary J. Ogden to Fred Herrick.....
460	12-14-18	Thos. F. & Irma Connally to Edward Kirsch.....
497	12-28-18	Benj. F. & Alice B. Patheal to Charles Colton.....



Description	Consideration	Stamps	Ass'd Val. of Land	Improv'm't	Total
9 Blk. 2 3rd. West St. Maries.....	357.	.50	225.	.....	225.
NWSW 15-46-4 W SWSW 15-46-4 W.....	1200.	1.50	680.	.....	680.
SWSE 28-44-4 W .....	100.	.50	220.	.....	220.
Lot 4 Blk. 5 Park Add. St. Maries.....	100.	.50	75.	.....	75.
Lots 4-5-46-4 W 1-5 W.....	800.	1.00	540.	.....	540.
NENW 17-46-4 W .....	1100.	1.50	580.	150.	730.
SWNE 1-43-1 W .....	1.	1.00	300.	.....	300.
SENEW-17-46-4 W .....	1800.	.....	480.	.....	480.
SESE 28-44-4 W .....	800.	1.00	220.	.....	220.
Lots 1 & 2 NENW 19-44-4 W NENE 14-44-5 W .....	5500.	5.50	4800.	.....	4800.
SE ¼ Sec. 4-45-5 W .....	3000.	.....	.....	.....	.....
11 & 12 Blk. 10 St. Joe .....	125.	.50	10.	.....	10.
Lots 2 & 3-4 Lots 1 & 2-6.....	500.	.....	70.	.....	70.
SE ¼ Sec. 9-44-4 W .....	1.	2.00	1240.	225.	1465.
Lot 3 Blk. 9 Plummer .....	100.	.....	.....	.....	.....
SW ¼ 17-46-5 W .....	7000.	5.00	1480.	50.	1530.
W ½ NW SENW NWSW 23-45-4 W .....	500.	.50	800.	.....	800.
10 W ½ SW 8-45-4 W .....	1000.	1.00	240.	.....	240.
Lot 4 Blk. 40 St. Joe.....	5000.	2.00	1300.	125.	1425.
Lot 4 Blk. 40 St. Joe.....	20.	.....	20.	150.	170.
NW ¼ NE 10-44-4 W .....	100.	.50	240.	.....	240.
NW ¼ 15-46-5 W .....	1.	1.00	1280.	.....	1280.
SWSE 13-46-5 W .....	1700.	.....	.....	.....	.....
E ½ NE 20-44-5 W .....	1.	4.00	760.	350.	1110.
Lot 12 Blk. 65 Plummer.....	70.	.....	75.	.....	75.
N ½ SE S ½ S ½ NE-34 SW NW 35- 46-5 W .....	14000.	7.00	5600.	.....	5600.
30-46-4 W .....	1000.	1.00	135.	100.	235.
Tract 14 Riverdale St. Maries.....	2000.	2.00	1000.	.....	1000.
Lot 4 Blk. 10 DeSmith .....	50.	.....	20.	.....	20.
E ½ SE 29 W ½ NE 32-46-5 W.....	7000.	7.00	.....	.....	.....
E ½ NW SWNW-13 SENE-14-44-1 W.....	1.	2.50	900.	.....	900.
Lot 12-38 Plummer .....	1.	1.00	50.	150.	200.
Lots 7, 8, 9, Blk. 35 Plummer .....	1.	1.00	160.	500.	660.
NESE S ½ SE 5-44-2 " .....	10.	1.00	1300.	.....	1300.
E ½ SE-4-46-2 W Lots 3 & 4 S ½ NW S ½ Sec. 4-44-2 W Lots 1 & 2 S ½ NE Lots 3 & 4 S ½ NW SW ¼ NW of SE-5- 44-2 W E ½ NW 1 & 2 7-44-2 W SE ¼ 9-44-2 W N ½ NE SWNE N ½ SW Lots 3 & 4 NWSE 17-44-2 W Lot 1 19-44-2 W Lot 1 S ½ SW 6 & 7 W ½ SE 1-44-3 W E ½ NE 11-44-3 W 1 & 2 W ½ NE NW ¼ S ½ SW 3 & 4 NWSE 13-44-3 W SESE 15-44-3W W ½ NW SWNW W ½ SW 23- 44-3 W NW ¼ 27-44-3W .....	10.00	29.00	47650.	.....	47640.
N & E Mil. R. R. SWNE 13-46-3 W NWSE SWSE 13-46-3 W SESE NENE 13-46-3 W SWSE 12-46-3 .....	1.00	7.50	2280.	75.	2355.
SW-9-46-5 W .....	7000.	.80	1600.	.....	1600.
SESE SWSW SESW SWSE 16-43-4 W.....	10.	1.00	.....	.....	.....
E ½ NE-8 W ½ NW-9-43-4 W .....	1000.	1.00	1260.	.....	1260.
Lot 11 & 12 Blk. 3 3rd. West Add.....	1.	1.00	200.	400.	600.
NWNW SWNE NWSW SENW-23-46-4 W NE ¼ 26-47-4 W W ½ NW 25-47-4 W.....	2450.	12.00	1000.	125.	1125.
W ½ W ½ SW ¼ NENW SW-9-46-4 W.....	1350.	.....	600.	.....	600.
N ½ NE SENE-33 SWNW 34-46-3 W.....	2000.	.....	1700.	100.	1860.
Lots 7, 8, 9, 10, 11 & 12, Blk 9.....	600.	1.00	90.	75.	165.
SESW SW-27-46-3 W .....	400.	.50	240.	.....	240.

Page	Date	Name
529	10- 8-18	Charles E. High to Sylvester W. Kinghorn.....
556	12-30-18	Mary Marvin to Chas. Kammerzell.....
585	6- 3-18	Charles T. & Addir C. Wells to McGoldrick Lbr. Co.....
587	10-18-18	Elvin M. & Ora A. Parker to Josephine Reiger.....
Page	Date	Name
561	11-27-18	Samuel Cannille to I. S. Woods.....
565	12- 4-18	Martin Boormann to Oliver Neilson .....
568	12- 2-18	I. S. Carrie M. Woods to Murphy Taver Co.....
579	12- 9-18	Peter Janson to Lum. State Bnk.....
581	12- 9-18	Lee & Mabel Carter to First Nat. Bank.....
556	11-13-18	L. L. ....
583	12-11-18	Jas. A. & Hazel Ichieche to First Nat. Bank.....
592	12- 5-18	J. C. Cochran to H. B. Copeman.....
596	12-30-18	Geo. Wash. Mames to Lum. State Bank.....
598	12-21-18	Calvin N. & Lillian C. Davis to First Nat. Bank.....
600	12-31-18	Jas. E. & Ruth Morris to Jacob Morris.....
602	12-31-18	M. L. & Clara E. Spors to O. E. Haley.....
633	1-29-18	J. W. & Mary Marshall to First Nat. Bank.....

## BENEWAH COUNTY—IDAHO.

126 Mortgages, Book "E".....	\$246,740.45
Assessed Value .....	179,880.00

## MORTGAGES.

## BENEWAH COUNTY—IDAHO.

## BOOK E.

Page	Date	Name
303	10- 1-17	Geo. E. & Ida Mitchell to State Bank Plummer.....
305	10- 1-17	Austin E. & Minnie Cass to R. S. Kalbfleisch.....
311	10- 4-17	T. Duncan to J. D. Bassett.....
315	10-16-17	Harry Brown to Gilbert L. Hart .....
319	10-12-17	L. E. & Jennie Larrick to O. D. McKean.....
321	10- 8-17	K. & Victoria Hibstad to R. S. Kalbfleisch.....
323	10- 2-17	Frank W. & Winnifred Nicholas to B. R. Ivensgourd.....
330	10-17-17	Nancy Moetelmer to O. D. McKean .....
332	10-17-17	Jennie & W. G. Mullins to Allma Halsclam.....
336	10-11-17	Julia A. & Leon R. Brown to F. W. Ander.....
337	10-11-17	Julia A. & Leon R. Brown to F. W. Ander.....
339	10-22-17	Chas. L. & Pearl J. Haason to First Nat. Bank.....
341	10-22-17	J. S. & Bertha S. Winton to Will H. Bard.....
342	10-29-17	J. W. & Maggie Watson to I. S. Woods.....
343	10-29-17	Alice I. & Abr. Pittinger to Matilda Seward.....
345	11- 3-17	Victor Leo to I. S. Woods.....
347	11- 6-17	Jas. & Lucy Settice to J. S. Woods.....
351	10-30-17	Wm. H. Kern to A. P. Johnson .....
352	11- 8-17	Lewis & Agnes Lake to C. F. Schwarz.....
355	11-12-17	Ray R. & Gas. Sherwood to I. S. Woods.....
358	11- 6-17	R. A. & Emma J. Keisner and H. G. & Mollie Lucas to Watson.....
360	11-14-17	Geo. E. Foster & Mary C. Warren to O. D. McKean.....
362	11-16-17	Earnest and Elizata Nixon to H. S. Milmer.....



Description	Consideration	Stamps	Ass'd Val. of Land	Improv'm't	Total
Lot 10-6-46-2 W .....	700.	1.10	125.	.....	125.
Lots 6, 7, 8, Sec. 5-44-6 W .....					
Lot 2, Sec. 30-44-5 W .....	875.	.....	.....	.....	.....
W½ SE SWNE NESW-36-44-3 W .....	14000.	14.00	3540.	350.	3890.
Lots 5, 6, 8, 9, 10, 11, Blk. 2 .....	225.	.50	240.	.....	240.

Description	Mortgage	Ass'd Val. of Land	Improv'm't	Total
Lots 1, 2, 3, 4,-12-46-6 W .....	1500.	.....	.....	.....
5 & 6 Blk. 67 St. Maries .....	100.	70.	.....	70.
SW¼ 34-45-5 W .....	5000.	.....	.....	.....
Lot 7 Castilos Tracts .....	100.	175.	50.	225.
Lot 2 Blk. 57 St. Maries .....	700.	100.	500.	600.
NWSW 5-46-2 W .....	125.	200.	.....	200.
Lot 1 SENE-1-45-4 W 4 & 5-6-45-3 W .....	400.	1380.	.....	1380.
2 Blk. 37 St. Maries .....	100.	100.	75.	175.
N½ NW SENW-23-45-3 W .....	300.	.....	.....	.....
SW½ 9-46-5 W .....	7000.	1600.	.....	1600.
Lot 3 Blk. 12, 2nd. West Add .....	615.15	175.	500.	675.
Lots 9, 10, 11, 12, Blk. 1 .....	400.	260.	150.	410.

## MORTGAGES.

## BENEWAH COUNTY—IDAHO.

Description	Mortgage	Ass'd Val. of Land	Improv'm't	Total
NESE-8-46-4 W .....	1050.	300.	.....	300.
SWSW 34 SESE 33-44-4 W .....	300.	500.	100.	600.
Lots 8 & 9-4-45-2 W .....	700.	500.	100.	600.
NESE-27 N½ SW SENW-26-46-4 W .....	1200.	800.	.....	800.
NESW SENW 5 & 6-6-45-5W .....	5000.	6000.	300.	6300.
NWSW-4 NESE SESE SWSE-5-43-4 W .....	1000.	1000.	100.	1100.
SESE NWSE SWNE NENE-32-45-4 .....	900.	900.	.....	900.
NWSW N½ SWSW SWSW SW N½ SESW				
SW-5 N½ SE 6 N½ NWNW NW 8-45-5 .....	2075.	5800.	500.	6200.
Lots 1 & 2 Blk. 19 3rd. West Add .....	750.	285.	350.	635.
E½ SE NESE Lot 3-14-43-4 W .....	75.	1600.	.....	1600.
Lot 3-14-43-4 W .....	750.	400.	.....	400.
Lot 10 Blk. 18 St. Maries .....	300.	150.	225.	375.
W½ SW NESW Lot 5-4-45-2 W .....	500.	600.	.....	600.
NE¼ 30-45-5 W .....	5000.	7800.	.....	7800.
Lot 2 Blk. 35 Mil. Add. St. M. ....	350.	150.	400.	550.
S½ NWSE NESE S½ SE NENW SE-21 NENE				
NENE NE-28-45-5 W .....	5000.	8000.	.....	8000.
160 A. in 30-46-5 W .....	1000.	.....	.....	.....
S½ SE-13-44-6 W Lot 64 S½ SESE 18 Lot 5 N½				
NENW 19-44-5 W .....	3300.	7200.	150.	7350.
E½ SE E½ W½ SE-8 N½ N½ NE 19-44-5 W .....		7400.	.....	7400.
NE¼ 36-45-6 W .....	10000.	7200.	100.	7300.
NE¼ 31-45-5 W .....	5500.	.....	.....	.....
SESE SWSE SESW-27 NENW 34-44-4 .....	850.	1140.	300.	1440.
Lot 4 S½ SE-24 N½ N½ NE 25-44-6 .....	5000.	5400.	.....	5400.

Page	Date	Name
364	11-16-17	Mary Shaw & W. A. Parker to Eleanor M. Shaw.....
365	11-21-17	Felician & Agatha Moctelean to P. A. Keisner.....
370	11-29-17	Stans. & Mary J. Fato to P. A. Keisner.....
368	11-21-17	Frank E. & Bessie L. Scott to Spokane East.. Trust Co.....
372	11-24-17	Thos. W. & Artie Bartholf to O. D. McKean.....
374	11-27-17	Frank N. & Esther Bacoman to J. K. Munson.....
374	12- 4-17	Jens Le Bihan to O. D. McKean.....
375	11-12-17	H. Curtis Shoemaker to First Nat. Bank.....
377	12- 5-17	Victor & Teresa Leo to Bert St. Peter.....
380	12-17-17	E. E. & Ina Cass to W. Cloud Remfrew.....
382	12-13-17	John G. & Della Underwood to North Idaho Sav. & Loan.....
383	12-18-17	O. F. & Vera Leonard to First State Garfield.....
384	11-30-17	H. Ray & Marie McCarty to N. I. Sav. & Loan.....
386	12-18-17	Everett G. Bramblett to S. Catherine Hayworth.....
388	12-20-17	C. W. & Anna B. Leaf to Ida M. Platt.....
390	12-10-17	Milo A. & Daisy M. Marvin to Victoria Williams.....
392	12-24-17	Jas. & Lucy Seltia to J. S. Woods.....
394	12-22-17	Lewis & Agnes Luke to C. F. Schwarz.....
396	12-24-17	Daniel & Ethel Stengor to C. F. Schwarz.....
398	12-24-17	Austin E. & Minnie Cass to B. R. Sevensgourd.....
400	12-22-17	G. G. & Maude Lawson to P. A. Kiesner and H. G. Lucas.....
402	1-17-18	John G. & Erma K. Givinner to N. L. Emerick.....
405	1-15-18	R. E. & Flora L. Gallagher to Nicholas & Shippard Co.....
406	1-14-18	Earl & Caroline Martin to Sarah C. Hayworth.....
409	1-30-18	Ella M. & Willard G. Corbett to Practim M. Johnson.....
410	2- 1-18	Mabel W. & Geo. T. Thatch to John K. Bertha.....
413	2-22-18	W. D. & Laura A. Martin to M. D. Calgraves.....
414	2-14-18	Lewis & Agnes Luke to C. F. Swarz.....
418	2-14-18	Lucy & Lewis Hedges to Mildred Myers.....
422	2-19-18	H. J. & Gladdis Keisner to David Conrad.....
424	3- 4-18	Jas. & Eliz McGary to Pracim M. Johnson.....
425	12-22-17	St. Maries Creamery to Eliz Parker.....
428	3- 9-18	Frank H. & Sarah E. Frichs to The Colville Loan & Trust Co.....
429	3- 6-18	J. D. & Vida LeFars to D. Wolman.....
433	3-15-18	Felician & Agatha Mvettem to P. A. Keisner.....
434	3-15-18	P. F. & Agnes Severny to C. H. Lewis.....
436	3-12-18	Wm. & Ines Calby to Jareua R. Charlton.....
438	3-20-18	W. D. & Mable Pierce to Jas F. Wilson.....
440	3-22-18	Jas. J. Stevens to Allen A. Holsclam.....
442	3-22-18	Wm. H. Thomson to Harriet O. Bellingsley.....
443	12- 1-17	Samuel E. & Bell Koontz to Peter Frey.....
444	3-27-18	C. & Nancy Mooney to I. S. Woods.....
446	3-29-18	John E. & Anna M. Landeryan to John Baker.....
450	3-26-18	Leonard & Alice Blankenship to Bank Rosalia.....
457	3-29-18	S. & M. Wicks to Altman & Taylor Co.....
453	4-11-18	P. A. & Emma Keisner to Thomas Davis.....



Description	Mortgage	Ass'd Val. of Land	Improv'm't	Total
NWSE W½ NESE 1-46-3 W.....	175.45	500.	50.	550.
W½ SE E½ SW-15-45-5 W .....	1150.	.....	.....	.....
SE½ 1-44-5 .....	7000.	.....	.....	.....
Lots 1, 2, 5 NENE NWNE SENW 21-46-1 E.....	4510.	4510.	750.	5260.
SESW Lot 7-6 NENW Lot 1-7-45-5 W.....	6200.	5640.	300.	5940.
NENE SESE-21-46-4 W .....	4000.	800.	75.	875.
SE-26-44-5 W .....	1500.	1500.	50.	1550.
Indefinite Description .....	100.	.....	.....	.....
S½ SE NESE S½ NWSE NENW SE-21 NENE NE-28-45-5 W .....	10000.	8000.	.....	8000.
5, 6, 7, 8, -33-44-5 W S½ SE 15-44-5 W.....	1200.	600.	100.	700.
Lot 8 Blk. 21 Plummer .....	300.	200.	150.	350.
W½ NW¼-34 NENE 33 SESE 28-44-5 W.....	1400.	1100.	.....	1100.
Part Lot 7 & 8 Blk. 35 Plummer.....	600.	200.	650.	850.
NWSE NESW SWNE SENW 12-43-5 W.....	600.	800.	.....	800.
W 50' of 7-Blk. 6 St. Maries.....	7500.	600.	6500.	7100.
NENE SESE NE N½ SENE N½ SW SESE N½ NENE SE-19 W½ NW 1-1-20 N½ SE SWSE N½ SESE SWSE SE SWSW NE 17-45-5 W.....	7000.	.....	.....	.....
S½ NE S½ N½ NE NWNW NE NENE NE S½ NENW NE S½ NWNE NE NWNE NWNE NENW NENE-31 S 2-3 S½ SWSW SE S 2-3 SWSE SWSE-30-45-5 W .....	2000.	.....	.....	.....
E½ SE E½ W½ SE-18 N½ N½ NE-19-44-5.....	4500.	7400.	.....	7400.
Lots 1, 2, 3, 4, -13-46-6 W .....	1000.	3360.	300.	3660.
SWSE-33 SWSW-34-44-4 W .....	700.	540.	200.	740.
NE¼ 31-45-5 W .....	7500.	.....	.....	.....
NESE-19 N½ SW NWSE-20-45-4 W .....	450.	600.	125.	725.
NENW NWNE-29-44-1 W .....	5013.84	800.	.....	800.
NWNW-28-45-4 W .....	450.	240.	350.	590.
S½ NE Lot 8-3-46-2 W .....	1000.	160.	.....	160.
NE¼ 22-47-1 W .....	325.	720.	.....	720.
NWNE NENW-28 N½ NE SENE NENW-29- 45-4 W .....	1200.	2000.	200.	2200.
E½ SE E½ W½ SE-18 N½ N½ NE-19-44-5 W.....	1300.	7400.	.....	7400.
N½ SE S½ S½ NE½-34 SWNW-35-46-5 W.....	2000.	5600.	.....	5600.
E½ E½ SE-28 W½ SW W½ E SW-27-45- 5 W.....	5000.	.....	.....	.....
W½ NW 5-45-2 W .....	650.	400.	.....	400.
Lot 12 Blk. 6 R. R. Add. St. M.....	1000.	200.	1600.	1800.
E½ NESE E½ SESE 18-44-4 W .....	600.	430.	.....	430.
E½ SW SWSE-7 NWNE-18-44-5 W .....	350.	1240.	150.	1390.
W½ SE E½ SW-15-45-5 W .....	707.50	.....	.....	.....
SWNW-17-46-2 W .....	1000.	200.	.....	200.
NWNE 13 SESW-12-46-3 W .....	300.	400.	.....	400.
S½ NE-19 SWNW-20-46-4 W .....	1000.	820.	200.	1020.
Lot 12 Blk. 49 St. Maries .....	200.	75.	100.	175.
E½ SW W½ SE-27-45-4 W .....	400.	800.	50.	850.
Lots 1 & 2 SWNE SENE-4-43-4 W .....	2500.	1740.	150.	1890.
NE½ 46-6 W SE 12-46-6 W .....	3000.	.....	.....	.....
Lots 15 & 16 Blk. 23 R. R. Add.....	4850.	1400.	4000.	5400.
SWSW-14 SESE 15 W½ NW-23-47-2 W.....	400.	240.	.....	240.
SWSE SESW 32-45-3-W .....	1617.50	1700.	.....	1700.
SE¼ 1-44-5 W .....	4500.	.....	.....	.....

Page	Date	Name
455	4- 1-18	Hayden & Mattie Creary to W. A. Naves .....
457	4-17-18	J. W. & Maggie Watson to J. A. Nelson.....
458	1-15-18	John F. & Mary E. Cansey to T. Lennon.....
460	10- 7-17	Chas. A. & Florence Montandan to Clara Nevers & James Nevers & Jerry and Eliz M. & Caster M. Ruth & L. Johnson to First Nat Bank .....
462	4-17-18	John & Rosa Marsh to L.....
467	2-26-18	Morris Antelope to Frank Jolin .....
468	4-30-18	Louis & Agnes Luke to C. F. Swarz.....
470	4-25-18	M. H. & Lillian Donovan to First Nat. Bank.....
475	3-18-18	Lena I. Roberts & J. L. Parker & Chas. H. to Nell Mulcahy.....
485	5- 8-18	Church Mtg.
487	5-21-18	Lucy and Louis Hedges to Jennie Myers .....
489	4-16-18	Ed. G. & Nora M. Stonebreaker to C. F. McGreevey.....
492	5-25-18	Henrietta & Ernest E. McLaughlin to Paul Rochet.....
497	6-19-18	S. N. & Carrie Williamson to Moscow State Bank.....
498	6-14-18	J. W. Black to State Bank.....
500	6-17-18	Eugene Louis & Adeline to A. Cohn.....
501	6-26-18	Thos. & Mary Prosper to A. Cohn.....
502	6-13-18	C. F. & Margaret McGarry to Murphy Favre Co.....
505	7- 3-18	D. E. & Pearl Lambert to Jas. H. McKee.....
508	7- 9-18	G. Augustus to R. S. Kalbfleisch .....
510	7-15-18	G. Augustus to C. F. McGarrey.....
511	7-10-18	Isaac & Casey M. Woods to W. W. Mut. Life Ins. Co.....
514	7-20-18	S. Camilla to I. S. Woods.....
516	7-18-18	Jas. A. & Mary Walker to Edwin E. Dorris.....
518	7-22-18	C. H. & Mary Crawford to Pac. Bnds. Loan .....
519	7-23-18	Geo. & Esther Vowels to Vermont Loan & Trust Co.....
522	8-20-18	Lucy S. & Wm. O. Knabe to Oliver Neilson.....
524	8-20-18	Jas. Jackson to Village Plummer.....
525	8-22-18	May Martin to First Nat. Bank.....
527	6-25-18	Jas. Skan to A. Cohn .....
528	8-31-18	Geo. & Mary Parchel to A. Cohn .....
529	8-29-18	Rosa & Thomas Penn to A. Cohn.....
531	8- 5-18	W. F. & Nettie Yeararch to J. H. Neal.....
534	9-23-18	John C. Rogers to Geo. N. Skidmon .....
535	9-25-18	Edward S. Blam to Henry Statin.....
537	10- 1-18	Mike & Chester M. Kitt to F. B. English.....
538	10- 5-18	Helen J. Banillan to Vermont Loan & Trust Co.....
540	10- 5-18	Same parties .....
542	7-30-18	Wm. A. Cort & Shad Cort & Wife to Vermont Loan & Trust Co.....
545	10- 9-18	Lillie S. & Ray Kirkpatrick to Wm. Harve.....
547	10- 5-19	Thos. L. & Margaret Donaho to W. W. Cooper.....
548	10- 7-18	Alonzo E. Rogers to Albert G. Leitz.....
549	9-13-18	E. H. & Kate Buck to J. A. Goodwin.....
551	10-17-18	John M. & May Casey to Mechanics Loan & Trust Co.....
553	11-12-18	Wm. R. & Frankie E. Armstrong to O. D. McKean.....
555	10- 3-18	Conrad & Herman Tartly to A. R. McClellan .....
556	11-13-18	L. L. Irima Martin to Wm. Trueman.....
560	10-15-18	Rosa Mason & Thomas Perne to A. Cohn.....



Description	Mortgage	Ass'd Val. of Land	Improv'm't	Total
Lots 7, 8, Sec. 14 Lot 3 23-43-4 W.....	562.16	500.	.....	500.
NE½ 30-45-5 W .....	4000.00	7800.	.....	7800.
NENE SESE 1 & 2 12 1-45-4 W 7-45-3 W.....	1100.	1620.	.....	1620.
Lot 6 Blk. 8 2nd. West St. M.....	2000.	.....	.....	.....
Lot 6, 7 Blk. 4 Carrall Hts.....	250.	200.	.....	200.
Lots 1, 2, 3, 4, 24-45-6W .....	400.	8800.	300.	9100.
E½ SE E½ N½ SE 18 N½ N½ NE-19-44-5 W.....	700.	7400.	.....	7400.
1, 2, Blk. 44 Govt. St. Maries.....	500.	225.	400.	625.
SWSW SESW-33-46 Lots 3 & 4-4-45-4 W.....	600.	1060.	100.	1160.
N½ SE S½ S½ NE-34-45-5 W .....	1500.	.....	.....	.....
Lots 1 & 2 19-45-3 W				
SESE 13-45-4 W				
SWSE 13-45-4 W.....	2049.	2100.	75.	2175.
N. 50' of Lot 9 Blk. 60 St. M.....	600.	50.	400.	450.
W½ SW-35-45-4W .....	250.	400.	50.	450.
Lot 6-1st. Add. Meadowhurst .....	300.	75.	250.	325.
160 A. Sec. 11-44-5 W.....	4500.	.....	.....	.....
Lots 3 & 4 E½ SW 18-46-5 W.....	500.	.....	.....	.....
NESW-30-45-5 W E½ SE-25-45-6 W.....	5000.	3400.	.....	3400.
W½ W½ W½ NWSE NESW-17-46-4 W.....	800.	450.	100.	550.
SE-9-46-5 W .....	460.	.....	.....	.....
SE-9-46-5 W .....	655.	.....	.....	.....
S½ N½ NE S½ NE NWNW NE NENE NE				
S½ NENW NE S½ NWNE NE NWNE NWNE				
NENW NWNE 31 .....	5000.	.....	.....	.....
Lots 1, 2, 3, 4-12-46-6 W .....	1500.	.....	.....	.....
W½ Lot 2 Blk. E½ L 3-36 Plum.....	1500.	300.	500.	800.
Lot 9 Blk. 18 St. Maries .....	525.	150.	325.	475.
SW½ 2-43-5 W .....	300.	.....	.....	.....
Lot 4 Blk. 70 St. Maries .....	90.	25.	50.	75.
NW-27-46-5 W .....	1000.	.....	.....	.....
Lot 7 Blk. 12 3rd. West Add.....	400.	125.	150.	275.
SE¼ Sec. 4-45-5 W .....	1000.	.....	.....	.....
NW¼ Sec. 16-47-5 W .....	750.	.....	.....	.....
Lot 2 & 8 SE NENW N½ SW NENW-6-44-5.....	6000.	.....	.....	.....
SENE-4 NESE-4-44-3 W .....	350.	380.	.....	380.
Lot 4, Sec. 6-46-4 W .....	.....	.....	.....	.....
" " " 1-46-5 W .....	600.	540.	.....	540.
Lot 1 SENE NESE-5 SWNW-4-46-4 W.....	1000.	1300.	.....	1300.
S½ NW N½ SW-29-44-4 W .....	1280.	.....	.....	.....
SE¼ 13-46-6 W .....	1300.	1960.	.....	1960.
Same Des. ....	130.	1960.	.....	1960.
N½ NW N½ NE-20-45-4 W .....	500.	840.	25.	865.
SE¼ NE NENW N½ NE-26-46-5 W .....	500.	.....	.....	.....
N½ SW-25 E½ SE-26-44-4 W .....	600.	1220.	50.	1270.
NENE SENE-17-46-4 W .....	2300.	860.	.....	.....
Lot 7 Blk. 3 1st. West Add.....	1100.	225.	800.	1025.
S½ SE NWSE-13-46-3 SWSW-18-46-2 SWNE-				
13-46-2 SWNE-13-46-3 SESE 12 NENE 13-46-3				
Lots 5, 6, 7, SWSE 12-46-3 Lot 8-12-46-3 .....	20000.	2580.	125.	2705.
S½ NE S½ N½ NE N½ N½ SE-19-44-5.....	4600.	1560.	750.	2310.
SW 17-46-5 W .....	5000.	1400.	200.	1600.
Tracts 19 & 20 Meadowhurst .....	550.	275.	.....	275.
Lots 2 & 8 SENE NW N½ SW NENW 6-44-5 W				
W½ SE-30-45-5 W .....	1000.	.....	.....	.....

## BENEWAH COUNTY—IDAHO.

52 Mortgages, Book "H".....	\$47,275.60
Assessed Value .....	23,860.00

## MORTGAGES.

## BENEWAH COUNTY—IDAHO.

## BOOK H.

Page	Date	Name
485	10- 3-17	Wm. & E. Marlow to Geo. J. McFadden.....
487	10-13-17	Laura D. & John L. Mellenbrook to James Abel.....
488	10-15-17	Charles Lurdblom to State Bank Plummer.....
489	10-11-17	L. C. Sr. & L. S. Jr. & Effice C. Losuixer to St. Maries Realty Co.....
490	10-23-17	Charles & Christian Johnston to C. Victor Carlson.....
491	9- 6-17	Louis F. & Eliz Wetzel to Geo. L. Heminway.....
492	10-11-17	Thos. J. & Ennier Campbell to Blackwell Lbr. Co.....
493	10-23-17	Fedica & Agatha Moctelene to P. A. Kiesler.....
494	10-17-17	Mary E. & Frank S. Mathews to Julia E. Kinsoling.....
495	10-27-17	John B. Reeves to Harry C. Gildden and Wm. Sparrow.....
496	10-20-17	H. F. & Helen I. Rodgans to John Leitz.....
497	11- 9-17	J. E. & Lydia Jones to State Bank Plummer.....
498	11-10-17	Benj. E. & Golda Hesseford to St. Bank Plummer.....
400	11-28-17	A. M. & M. Lamb to V of Plummer.....
501	11-28-17	Thos. F. & Oliver Shag to Leon De Mars.....
502	11-16-17	Herman & Bertha A. Saxton to First Nat. Bk.....
503	11-16-17	Herman & Bertha Saxon to First Nat. Bank.....
504	12- 6-17	X. Francis to L. J. Keismer .....
505	12-15-17	Emily & Erastus Barden to St. Maries Hdw. Co.....
506	12-18-17	Laura & Jacob Hendrickson to First Nat. Bank.....
508	12-29-17	Geo. W. Marcus to First Nat. Bank.....
509	1- 7-18	E. A. & Rosanna Liberty to St. Bank Plummer.....
511	18-31-17	W. W. & Grace Fuller to Mary J. Stowe Thompson.....
512	1-21-18	Xavier Francis to L. J. Kiesner .....
513	2- 4-18	Lulu Click to Village of Plummer.....
514	2-18-18	Nina M. & Willard R. Preston to H. B. Copeman.....
515	2-25-18	Harvard & Marjorie Moore to Bd. of Trustees Plummer School.....
516	2-18-18	John W. & Minnie Perry to Paul Rochet.....
517	2-28-18	H. S. & Bessie Banick to First Na. Bank.....
518	1-29-18	J. W. & Mary Marshall to 1st Nat. Bank.....
519	4-19-18	Henry & Melissa Herman to Effie Lasinger.....
520	4-22-18	Jas. & Alma L. Weber to David O. Kitner.....
521	4-17-18	Ernest E. & Ina McAfer to Jas. & Minnie F. Hesetag.....
523	5- 2-18	Newton W. & Norma Duncan to State Bank.....
524	5- 4-18	Oscar & Agnes Johnson to Jas. F. Heritage.....
525	5-14-18	E. A. & Rosina Liberty to St. Bank Plummer.....
526	5-14-18	Daniel & Minnie Nicholson to Oliver Neilson.....
527	5-25-18	Emil F. & Ethel Montandon to Paul Rochet.....
528	11-25-17	Wilbur & Linnie R. Babcock to Ida May Comestock.....
529	6- 1-18	Amos Berry to Wm. H. & Emma B. Fuller.....
530	6-14-18	Jas. C. & Lena R. Havermond to Fred Herrick.....
531	6-24-18	Herman & Bertha A. Saxton to Chas. Parret.....
532	7-23-18	Chas. A. & Emma B. Wearr to G. M. Skidmon.....
533	7- 3-18	Benj. A. & Nellie March to Frank A. Empey.....
534	9-15-18	Jas. & Rosa A. McCabe to Fred Schurl.....



MORTGAGES.  
BENEWAH COUNTY—IDAHO.

Description	Mortgage	Ass'd Val. of Land	Improv'm't	Total
NENE E½ NWNE-24-46-5 W .....	1925.	400.	125.	675.
W 100' of 9 & 10 Blk. 10 St. M.....	1000.	450.	600.	1050.
S½ NE 11-46-5 W .....	1000.	640.	.....	640.
Lot 4 3-44-3 W S½ SW SWSE-34-45-3 W.....	500.	1060.	.....	1060.
N½ NE 17-46-3 W .....	500.	400.	.....	400.
Lot 6 Blk. 36 St. Maries .....	200.	100.	200.	300.
N½ Sec. 18-46-3 W S½ NW N½ SW SWNE 17-46-3 W .....	4650.	2760.	50.	2710.
W½ SE E½ SW-15-45-5 W .....	.....	.....	.....	.....
Lot 7, Blk. 6 .....	750.	225.	500.	725.
Lot 7, 8, 9, 10 Blk. 39.....	100.	300.	25.	325.
NENW-17-46-4 W .....	1500.	580.	150.	730.
W½ NE 21-46-4, N½ NW 21-46-4, NE¼ NE 20-46-4 .....	2000.	1640.	300.	1940.
Lot 3 Blk. 21 Plummer .....	200.	75.	200.	275.
Lot 12, Blk. 66 Plummer .....	350.	75.	350.	425.
S½ NW S½ NE 19-46-2 W .....	750.	720.	150.	870.
Lot 6 Blk. 5 Park Add. St. Maries.....	300.	80.	25.	105.
N½ NE 16-46-2 W .....	500.	520.	75.	595.
E½ E½ SE-28 W½ SW W½ E½ SW-27-45-5 W.....	6000.	.....	.....	.....
Lot 1 & 2 Blk. G. ....	200.	200.	.....	200.
Lot 2-51 St. Maries Riverdale Tracts.....	950.	300.	300.	600.
Lot 2-37 St. Maries .....	250.	100.	75.	175.
S½ S½ N½ NE S½ NE 13-46-5-W .....	2400.	1200.	.....	1200.
NENE NWNE SWNE SENE 13-44-1 W.....	800.	520.	250.	770.
E½ E½ SE¼ 28 W½ SW W½ E½ SW-27- 45-5 W .....	.....	.....	.....	.....
Lot 3, Blk. 58, Plummer.....	200.	30.	250.	280.
E½ SW SWNE NWSE-5-45-3 W NESE S½ SE- 28-47-2 W .....	2100.	2100.	75.	2175.
NESE-9-46-4 W .....	650.	160.	550.	710.
Tract 63 Meadowhurst .....	600.	140.	375.	515.
7 A. in lot 1-1-43-1 W. SE½ NE lot 1-1-43-1 W.....	1250.	470.	50.	520.
Lots 9, 10, 11, 12-1 Cap. Hill.....	400.	260.	150.	410.
Lot 6 Blk. 18 3rd. West Add.....	675.	125.	450.	575.
SWSE 29-46-4 W .....	220.	300.	.....	300.
Lot 2 Blk. 5 2nd. West .....	150.	200.	200.	400.
NESW SWSW-15-46-4 W .....	1430	600.	100.	700.
Lot 24-25-26-27 Heritage Add. ....	125.	205.	.....	205.
SE¼-13-46-5 W .....	.....	.....	.....	.....
Lots 7 & 8-19 Govt. Townsite.....	349.	125.	100.	225.
All of Lot 9 Blk. 60 St. Maries.....	400.	50.	400.	450.
SWSW 10-45-3 W .....	275.	120.	.....	120.
Lot 4 N½ 5 Blk 7.....	500.	350.	525.	775.
SESE N½ SE SENE-25-46-4 W .....	800.	480.	.....	480.
NESW SESW SWSE-15-46-2 W .....	800.	560.	250.	810.
W½ NW 12 NENE 11-46-5 W .....	.....	.....	.....	.....
N½ NW 16-46-2 W .....	411.60	320.	125.	445.
NESW NESE-11-46-5 W .....	500.00	520.	.....	520.

Page	Date	Name
535	8-26-18	Frank & Blanche Keller to Jas Abler .....
536	9-18-18	Frank P. & Sarah McCormack to Ind. School.....
537	10-25-18	Carl & Emma Brown to State Bank Plummer.....
538	11-21-18	F. A. Sawyer to L. G. Miller .....
539	11-27-18	Karen & Andrew Touen to First Nat. Bank.....
540	12-10-18	Pat & Nina Mahoney to School Dist.....
541	12-10-18	Pat & Nina Mahoney to Morris E. Johnson.....
542	12-32-18	Thos. S. & Mary E. Leivar to First Nat. Bank.....
543	12-23-18	Rollie A. & Ida Hughes to First Nat. Bank.....
544	11-30-18	Wm. & E. Marlow to Geo. J. McFadden.....
546	11- 1-18	Elmer R. & Clara O. Marlin to First Nat. Bank.....

## BENEWAH COUNTY—IDAHO.

27 Federal Bank Loans .....	\$35,900.00
Assessed Value .....	29,330.00

## FEDERAL BANK LOAN.

## BENEWAH COUNTY.

NAME	DESCRIPTION	Sec.	Twp.	Rg.
Hannah Smith .....	S $\frac{1}{2}$ NW NE SW Lots 3-4 .....	4	43	3
Sneve C. Servem .....	Lots 3-4 .....	5	45	4
Geo. M. Miller .....	W $\frac{1}{2}$ SE .....	6		
	N $\frac{1}{2}$ NE .....	7	43	3
James H. Horan .....	E $\frac{1}{2}$ SW SE $\frac{1}{4}$ .....	5	43	3
John Werteaberger .....	NW $\frac{1}{4}$ .....	22	44	4
Othe F. Leonard .....	NE of NE .....	33		
	W $\frac{1}{2}$ NW .....	34		
	SW SE $\frac{1}{4}$ .....	28	44	5
Malvern E. Varner .....	NE NW SE NW .....	32	44	4
Delmar Monroe .....	W $\frac{1}{2}$ NE W $\frac{1}{2}$ SE .....	33	44	4
Chas. Gragg .....	SW NW NW SW .....	8		
	NE SE .....	7	43	3
G. E. Foster .....	SE SW SW SW SE SE .....	27	44	4
Elner H. Preston .....	Lots 1-2-3-SE SE .....	1	43	4
Elner Brown .....	W $\frac{1}{2}$ SW .....	5		
	E $\frac{1}{2}$ SE .....	6	43	3
John A. Russell .....	S $\frac{1}{2}$ NE .....	5	45	4
Newton W. Duncan .....	E $\frac{1}{2}$ SW .....	15	46	4
Mary G. Dow .....	Lots 1-2-S $\frac{1}{2}$ NE .....	4	46	4
Emil R. Hedstrom .....	S $\frac{1}{2}$ SW .....	11		
	S $\frac{1}{2}$ SE .....	10	46	4
John G. Korte .....	NE $\frac{1}{4}$ .....	11		
	SW $\frac{1}{4}$ .....	1	45	5
Iver M. Olson .....	Lot 1 SE NE E $\frac{1}{2}$ SE .....	5	45	3
Chas. C. Richardson .....	Lot 1 2 SE NE NE SE .....	31	46	3
Jas. A. Pritchard .....	SE $\frac{1}{4}$ .....	23	46	5
Frank S. Olson .....	W $\frac{1}{2}$ NE S $\frac{1}{2}$ NW .....	32	46	4
Levi Ferrell .....	SW NW .....	33		
	E $\frac{1}{2}$ SE SE NE .....	32	46	4
Joseph H. Robertson .....	NE NW & Lot 1 .....	31		
	SE SW E $\frac{1}{2}$ Lot 4 S $\frac{1}{2}$ E $\frac{1}{2}$ of Lot 3 .....	30	46	4
Robt. P. Hye .....	N $\frac{1}{2}$ SW .....	24		
	E $\frac{1}{2}$ SE .....	23	45	4
George R. Marks .....	SE NE .....	6		
	S $\frac{1}{2}$ NW NE SW .....	5	45	4
Frank F. London .....	NE NW SE NW NE SW NW SW .....	33	46	4
Maurice E. Johnston .....	NE NW SE NW NE SW W $\frac{1}{2}$ SE $\frac{1}{2}$ Lot 1 E $\frac{1}{2}$ Lot 2 .....	30	46	4



Description	Mortgage	Ass'd Val. of Land	Improv'm't	Total
W½. 7 & 8 Blk. 5 2nd. West Add.....	550.	425.	625.	850.
NWNE N½ NENE 25-46-5 W .....	600.	620.	100.	720.
N½ NW 29-46-4 W .....	600.	320.	.....	320.
S½ NE N½ SE 22-44-2 W .....	1500.	1000.	.....	1000.
Lots 3 & 4 Blk. B. Riverview Add.....	325.	150.	225.	375.
30-46-4 W Tax No. 132.....	600.	210.	125.	335.
Same as above .....	265.	210.	125.	335.
Lot 3 SWSE NESE NE NESE-12-46-2 W .....	1500.	280.	150.	430.
Lot 1 & 2 13, 3rd. West Add.....	250.	275.	500.	775.
NENE E½ NWNE-24-46-5 W .....	1925.	550.	125.	675.
NWNE-7 N½ NW 8-46-2 W .....	500.	360.	.....	360.

**FEDERAL BANK LOAN.  
BENEWAH COUNTY.**

Acreage	Owners Land	Val'n Imp'ts.	Appraisers Land	Val'n Imp'ts.	Amt. Loan	Assessed Land	Val'n. Imp'ts.
.....	.....	.....	.....	.....	\$1,000.00	\$ 540.00	\$ 100.00
.....	.....	.....	.....	.....	1,000.00	640.00	50.00
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,500.00	1,440.00	.....
.....	.....	.....	.....	.....	750.00	960.00	60.00
.....	.....	.....	.....	.....	600.00	1,475.00	100.00
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,500.00	1,170.00	.....
.....	.....	.....	.....	.....	1,000.00	770.00	25.00
.....	.....	.....	.....	.....	1,000.00	1,040.00	100.00
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,200.00	640.00	.....
.....	.....	.....	.....	.....	1,100.00	855.00	300.00
.....	.....	.....	.....	.....	1,000.00	890.00	150.00
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,200.00	820.00	100.00
.....	.....	.....	.....	.....	750.00	320.00	160.00
.....	.....	.....	.....	.....	1,000.00	660.00	100.00
.....	.....	.....	.....	.....	1,000.00	520.00	200.00
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,000.00	1,150.00	100.00
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	5,000.00	3,055.00	.....
.....	.....	.....	.....	.....	1,150.00	1,715.00	50.00
.....	.....	.....	.....	.....	1,400.00	720.00	100.00
.....	.....	.....	.....	.....	1,000.00	1,210.00	250.00
.....	.....	.....	.....	.....	800.00	460.00	150.00
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,950.00	945.00	250.00
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,200.00	1,680.00	300.00
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,800.00	1,755.00	100.00
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,200.00	680.00	100.00
.....	.....	.....	.....	.....	1,000.00	1,540.00	100.00
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	2,800.00	1,680.00	400.00

## BANKS—BENEWAH COUNTY. \*

Des. of Prop.	Lot Sec.	Blk. Tp. Rge.	Book Val. Land	Book Val. Imp'ts.	Ass'd Val. Land	Ass'd Val. Imp'ts.
(FIRST NATIONAL OF ST MARIES)						
Tw. of St. Maries						
E. 25' of	1&2	6	\$3000.00		\$ 400.00	\$1000.00
(LUMBERMENS STATE BANK OF ST. MARIES)						
A. P. 2nd West Ad. St. Maries,			)			
Lot 1, Blk. 8			)		1000.00	4250.00
S $\frac{1}{2}$ SE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec.			)			
34, 46 N. R. 1 E			)		Not ass'd; prop. in	
SE $\frac{1}{4}$ NE $\frac{1}{4}$ , Sec. 18,-45 N.-2 W			)		120.00	
SW $\frac{1}{4}$ NW $\frac{1}{4}$ , Sec. 17-46 N.-2 W			)\$16479.51		200.00	(Ass'd to
Lot 4, S $\frac{1}{2}$ NW $\frac{1}{4}$ , Sec. 1, T. 32 S., 1 E.,			)			
Will. Mer.			)			(This prop.
Furniture and Fixtures of Bank			)			
Total			)\$16479.51		\$5570.00	
(FIRST STATE BANK OF ST. JOE)						
Lot 10, Blk. 17, St. Joe			4835.54		40.00	\$ 750.00
					750.00	
Total			\$ 4835.54		\$ 790.00	
(STATE BANK OF PLUMMER)						
Lot 1, Blk. 36, Plummer			)			
Inc. Fur. and Fix.			)\$ 3000.00		400.00	300.00
					Imp'ts. 300.00	
					Fr. & Fx. 300.00	
Total			\$ 3000.00		\$1000.00	



## BANKS—BENEWAH COUNTY.

Book Val. Fr. & Fix.	Ass'd. Val. Fr. & Fix.	Cap. Stock	S. & U. Profits	Total	Less Pr. Ass'd.	Stock Ass'd.
		\$25000.00	\$ 4204.14	\$29204.14	\$4900.00	\$24304.15
\$ 1900.00	(not ass'd. 1918, but ass'd for \$750 in 1919)	\$25000.00	5726.15	30726.15	16479.51	14246.64
(not ass'd 1918)						
Shoshone Co.)						
P. T. Sweeney)						
in Ore.)						
		\$10000.00	3486.59	13486.59	6802.46	6684.13
\$ 1966.92	\$ 400.00					
		\$10000.00	1468.58	11468.58	3000.00	8468.58
	\$ 300.00					

## BONNEVILLE COUNTY.

NAMES	Book	Page	Con.
July 3, 1919.			
E. S. Emphy to Continental Life Ins. Co.....	17	455	10,000.
E. J. Godfrey to Continental Life Ins. Co.....		452	5,000.
Dec. 19, 1918.			
John C. Robinson to S. M. Nixon.....		197	55,000.
C. J. Call to D. J. Raney .....		193	1,900.
G. W. Fogelsong to Holland Bank .....		185	2,500.
R. P. Jensen to N. American Mtg. Co.....		181	1,200.
Olaf Malmgren to Tweed Hyp. Spokane.....		177	8,000.
J. H. Denning Bankers Trust Co. ....		174	2,000.
L. J. Nelson Holland Bank .....		165	5,000.
J. L. Owen Hypot Bank .....		147	4,000.
Fred Forsythe N. A. Mort. Co. ....		143	1,000.
A. F. Hecker Inter Mountain Life Ins. Co.....		133	2,000.
E. N. Jordan Hypo Spokane .....		127	4,000.
F. C. Armour to Utah Home Ins. Co. ....		109	8,000.
J. A. Pearce, Hypo .....		103	1,000.
C. T. Beck to R. J. Comstock.....		102	1,000.
J. R. Farris .....		89	1,600.
Wm. J. Steele Holland Bank .....		87	1,750.
Edmond Morse to R. J. Comstock .....		78	7,161.
F. H. Lohmeyer to State of Idaho .....		73	5,000.
Hulda M. Erickson Pacific Building & Loan.....		9	
A. E. Emphy to E. Dixon .....	16	549	1,000.
T. A. Blackburn to Orville Roysdon .....		538	850.
Chas. LeRoy Gardner Desert Saving Bank, S. Lake.....		535	800.
Jennie M. Haskins to J. M. Broat .....		533	4,000.
Nells S. Lee to Anderson Bros. Bank.....		520	5,000.
Wm. Cadwell to Eliza A. Talbot.....		519	1,800.
O. O. Fullerton to Idaho Dev. Co., Ltd.....		575	5,000.
Sheppard Inv. Co. to Chas. Huber .....		514	6,500.
Thos. Hemdel Deseret Saving Bank .....		509	1,500.
J. W. Hanson The Sims Co. ....		507	1,700.
Wm. Lawson Sheppard Inv. Co. ....		505	3,000.
*Lewis H. Daniels to Chas. S. Dixon .....		499	10,000.
*J. C. Webster to Sheppard Inv. Co. ....		489	900.
*A. O. Andelin to Ella G. Orr .....	City Lots 35 & 36-Blk. 3 Crow's Add.		
*Emma Fullerton to Grace Francus.....	S½ Lot 1 15 ft Lot 2, Blk. 5, Ry. Add.		
*John J. Richie to F. E. Schlageter .....		480	7,000.

\* Same in 1919.



## BONNEVILLE COUNTY.

	Sec	Tp. Rg.		
SW $\frac{1}{4}$ .....	35	2 38	8050.	1000.
W $\frac{1}{2}$ NW .....	12	1 37	3930.	400.
SW NE NW SE NE of SW SE NW...	19	1 40		Indefinite
NE $\frac{1}{4}$ .....	33	2 46	960.	50.
SW SW .....	12	.....	400	.....
NW NE N $\frac{1}{2}$ of SW .....	13	1 40	1240.	50.) NW NE E $\frac{1}{2}$ NW. NE SW.
NE $\frac{1}{4}$ .....	9	2 38	2500.	100.
SE SE .....	13	2 38	2260.	500.
E $\frac{1}{2}$ NW (80 acres).....	18	3 38	3000.	350.
NE NW .....	8	1 38	1750.	500.
SW SE .....	26	.....		
Lots 1, 2, 3 and 4.....	35	4 42		
Com. SW $\frac{1}{4}$ .....	8	3 38	1285.	75.
SE .....	12	2 39	1740.	150.
Lots 3, 4 and 5 SE and SW $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	7	2 40	1395.	100.)
City .....	.....	.....		
N $\frac{1}{2}$ SW SW SW .....	27	.....		Indefinite
NE SE All NE $\frac{1}{4}$ .....	28	1 40		No assessed
SE SE .....	7	.....	200.	.....
W $\frac{1}{2}$ SW SE SW .....	8	3 41	720.	75.
NE $\frac{1}{4}$ .....	8	2 43	1000.	50.
Lots 2, 3, 4 NW SE N $\frac{1}{2}$ SW.....	5	.....		
NE SE (337 acres) .....	6	1 39		Indefinite
SE $\frac{1}{4}$ of SW $\frac{1}{4}$ .....	31	1 39	200.	(40 A) Rest all waste
SW SE .....	3	.....	400.	.....
E $\frac{1}{2}$ .....	10	.....	3510.	.....
SW NW of NW $\frac{1}{4}$ NW SW .....	11	.....	695.	..... (NW SW SWNW)
NE $\frac{1}{4}$ SE $\frac{1}{4}$ SE NW .....	15	2 42	1240.	200. (NE SE NW)
S $\frac{1}{2}$ NW Lots 3, 4, W $\frac{1}{2}$ SW.....	5	2 38	9560.	700.
N $\frac{1}{2}$ Lot 4, City (13 May 1918).....	.....	.....		
Lots 5 & 6 Blk. 9 Ammon.....	.....	.....	200.	400.
E $\frac{1}{2}$ SW .....	7	1 44	1090.	90.
SW SW .....	20	.....		June 1919
NW NW .....	32	3 36		
SW NW NW SW .....	21	3 39	7730.	800. (557 acres)
SE SW N $\frac{1}{2}$ SE .....	36	2 38	3225.	150. (SE SW NW SE)
W $\frac{1}{2}$ NE E $\frac{1}{2}$ NW E $\frac{1}{2}$ SW.....	30	.....	1210.	..... (320 A) Not same Descrip. grazing Land
NE NW .....	31	1 40		
S $\frac{1}{2}$ SE .....	23	2 37	3915.	800.
S $\frac{1}{2}$ SW .....	8	3 38		3200. 100
S $\frac{1}{2}$ .....	33	1 41	770.	50.
S $\frac{1}{2}$ .....	1	3 35	1760.	25.
Lot 4 .....	4	2 41	120.	.....
S $\frac{1}{2}$ of S $\frac{1}{2}$ of NE $\frac{1}{4}$ .....	33	.....		
SW NW W $\frac{1}{2}$ of SW .....	34	3 41		
W $\frac{1}{2}$ NW SE NW .....	9	1 44	1590.	200. (NWSW Included)
N $\frac{1}{2}$ NW .....	6	3 40	2405.	100.
(400) .....	.....	.....	180.	200.
(3000) .....	.....	.....	500.	1500.
S $\frac{1}{2}$ SE .....	24	.....	4210	500.
Part of NW $\frac{1}{4}$ (140 A) .....	25	.....	3210.	(60 Acres)

## BONNEVILLE COUNTY

DEC. 24, 1918.	Bk.	Page	1	Cons.
Nile Eklanger, L. M. Eklanger.....	11	389		5000
Mary L. Housely to Desert Sav. B.....	16	379		2500
*Glen Gone, Desert Sav. Bank .....		378		800
*J. B. Thatcher to G. G. Wright .....		377		5500
Subject to a certain Mtg. 5500 and 4500 assuming 2750 and 1610.				
**Wm. Homocks to G. G. Wright .....		373		4000
**Milton W. Earl, G. G. Wright, et al.....		371		10250
**R. Olson, R. L. Jorden .....		366		2500
**M-27-18 A. R. Ball to G. G. Wright .....		338		1400
G. W. Thompson to L. Christianson (2) .....		337		9000
John T. Snow, Darlington Land Co. (2).....		335		3000
Herman Wasserman, J. W. Beachy .....		333		6000
Wm. Blatter, J. O. Mellon .....		332		1600
Sheppard Inv. Co. to C. C. Sheppard.....		331		8000
L. E. Farnes, W. W. Fleming .....		329		5000
Henrietta Webster, G. G. Wright (2).....		326		6000
Howard Mulberry, Wm. Mulberry .....				18600
G. Klingler, State Bank (2) .....		321		1300
Rex Buck, H. G. Frew .....		273		6075
Doe Williams, W. E. Frew .....		272		700
*Jan., 1919.				
**Feb., 1919.				

	Book	Page	Mtg.
	16	271	4000
		268	4650
		267	4000
		265	1000
First Mtg. 700, 2nd 1000.....		269	5200
80 acres .....		255	6500
Add. 6000 1 & 2 NE.....		254	15000
			22000
		244	1500
			1600
		226	7000
		220	2500
			400
		208	2100
		206	6500
		205	300
		178	1900
		177	4500
		173	900
		171	5700
		170	3800
		169	8000



## BONNEVILLE COUNTY

Description	Sec.	Tp. Rge.		
½ Int. in N½ SW.....	16	1 38	4620.	500.
N½ SE, SE SE SW SW of SE NW.....	23	.....	.....	.....
E½ SE¼ E½ SW.....	.....	.....	.....	.....
SW SW.....	24	1 40	.....	Not assessed
S½ SE S½ SW.....	20	1 40	.....	.....
S½ SE.....	9	1 37	2350.	80 acres

See Hypo Spokane

SE NW N½ NW SW NW.....	14	2 39	.....	.....
E½ NW.....	19	1 38	1360.	Imp.
W½ NE W½ SE.....	28	3 40	.....	700.
S½ SW SW SE.....	6	2 41	820.	200.
S½ SE E½ SE SW.....	7	1 37	4510.	500.
E½ NW.....	17	3 38	2910.	200.
E½ NE.....	16	1 38	.....	.....
Part NW of N.....	11	1 38	1465.	100.
N½ NW.....	28	3 38	4205	500.
S½ SE NW SE SW NE.....	5	2 43	.....	Not assessed
N½ NW.....	6	3 40	2405.	100.
56 acres.				
Part of Sec. 15.....	15	1 37	6610.	800.
NW¼.....	12	3 36	1610.	50.
W½.....	15	3 37	1420.	.....
W½ of W½.....	23	3 37	1610.	.....

	Sec.	Tp. Rge.		
		N		
N½.....	27	2 42	1660	100
S½ S½ of NE.....	4	3 38	1655	50
Lot 3, 4, S½ NW-S½.....	5	.....	.....	Tract-3 2245
Lot 12 S½ NE SE¼ of E½ of SW.....	6	.....	.....	50 Imp.
N½ NE.....	7	.....	.....	.....
N½ NW¼ and N½ NE.....	8	3 42	.....	Not assessed
S½ NW¼ N½ SW.....	20	1 40	.....	Not assessed
SE¼.....	22	3 39	1710	50 Imp.
S½ NE¼.....	2	2 38	4805	450
W½ W½ NE¼.....	27	2 38	2800	100
SW NW W½ SW.....	13	.....	9520	1000
NW NW.....	24	1 38	310	.....
E½ NW E½ SW.....	13	1 38	.....	.....
SE SE.....	23	2 38	2500	200
E½ SW¼ of SE.....	23	2 38	1300	300
SE¼.....	30	2 37	1080	.....
Lots 1 & 2 NE NW.....	30	2 37	2005	.....
NW NW.....	28	2 38	11400	1200
S½ SW.....	8	3 38	3200	100
SW NW.....	8	2 36	2015	100
N½ SW.....	18	2 37	900	50
E½ NW.....	14	1 37	3910	500
SE¼.....	13	2 42	1420	50
S½.....	23	3 35	2110	100
SE¼.....	14	2 41	1300	.....
W½ SW¼ S½ NW.....	23	2 39	805	.....
W½ NW¼.....	35	2 38	8020	500
E½ NW¼.....	35	2 38	Same	All of 160
E½ NW.....	12	1 38	All of 320 acres at 2920	100 Imp.

## MORTGAGE—IDAHO FALLS—BONNEVILLE.

	Book	Page
	8000	16 169
	1200	..... 168
	9400	..... 167
	200	..... 151
2nd and 3rd .....	16800	..... 143
	8500	..... 136
	1000	..... 133
	4000	..... 102
	8000	..... 76
	600	..... 75
J. Richie .....	5000	..... 73
	7000	..... 60
	7000	..... 50
	18000	..... 50
	12000	..... 48
	3227	..... 34
	2500	.....
Permit 2500 .....	1000	..... 32
	3500	.....
	6000	..... 7

## BONNEVILLE COUNTY

	Amt.	Book	Page
		13	329
	2,900.00	.....	.....
	1,500.00	13	343
	2,500.00	.....	355
	800.00	.....	373
	2,000.00	.....	372
	600.00	.....	389
	5,000.00	.....	421
	20,000.00	.....	425
	4,500.00	.....	445
L. A. Bradwell .....	4,500.00	.....	486
	1,300.00	.....	512
	3,000.00	.....	523
	745.00	.....	527
	1,250.00	.....	.....
	12,000.00	.....	532
	250.00	.....	534
	350.00	.....	535
	2,500.00	Recov'r'd	.....
Ludwig Martin to Sheppard, H. B.....	5,000.00	.....	536
Gardner, John E., to Adams, J. M.....	5,250.00	.....	541
	1,700.00	.....	547
Antone L. Peterson, et ux.....	3,500.00	.....	549



## MORTGAGE—IDAHO FALLS—BONNEVILLE.

Description	Sec.	Tp.	Rge.			
1½ NW .....	12	1	38	800	100	
lots 1 & 2, 3, 4 .....	31	2	37	.....	.....	Indefinite
lot 4, SE SW .....	7	3	38	2810	600	
1½ SW .....	20	2	39	700	50	
1½ SE .....	36	2	37	6400	800	
1½ SE .....	33	3	38	4605	900	
E ¼ .....	22	3	39	1710	50	
W NE .....	34	3	38	1810		
SW ¼ .....	13	2	38	9520	1000	
1½ E ½ .....	17	3	41	980	.....	
land in NW Cor. ....	1	2	38	.....	.....	Indefinite
lots 1, 2, S ½ NE .....	1	.....	36	.....	.....	Can't find on roll
lots 1, 2 S ½ NE .....	1	1	36	.....	.....	
W ¼ .....	26	2	37	8915	500	
W ¼ .....	26	2	37	8915	500	
lots 1, 2, S ½ NE .....	4	1	40	1765	50	
W SW .....	4	1	37	1600	100	
1½ SW .....	34	3	38	4505	600	

## BONNEVILLE COUNTY

	Sec.	Tp.	Rge.			
W ¼ .....	.....	.....	.....	.....	.....	
E ¼ .....	28	.....	.....	1000.	.....	
W ¼ .....	3	.....	.....	1600.	.....	
W ¼ .....	10	2	N 35	800.	25.	
.....	15	3	N 36	9.40		Per acre
.....	23	1	N 41			Not assessed
.....	9	3	N 35	1420.	50.	
.....	10	3	N 35	1550.	100.	
1½ SE ¼ .....	23	2	N 37	3915.	800.	
W ¼ .....	2	3	N 40	3420.	800.	
W ¼ .....	2	1	N 38	7775.	300.	
N. 99 acres NE ¼ .....	9	3	N 38	3880.	500.	
.....	35	3	N 36	3020.	200.	
NE ¼ NW ¼ .....	27	2	N 43	400.	100.	
1½ SW ¼ .....	26	1	N 38	690.	100.	
NE ¼ NW ¼ .....	35	1	N 38	355.	.....	
N ½ NE ¼ SW NE ¼ S ½ NW ¼						
NW SE ¼, N ½ SW ¼ .....	10	1	N 39	3090.	100.	
N ½ SE ¼ .....	36	2	37	6400.	800.	
SW ¼ NW ¼ .....	34	2	37 E	1700.	400.	
NW ¼ NW ¼ NE ¼ S ½ .....	32	.....	.....	.....	.....	Indefinite
E ¼ .....	31	1	39	1510.	50.	
lands S ½ SW ¼ .....	21	2	38	.....	.....	Indefinite
.....	17	3	38	2390	400.	
SW ¼ W ½ SE ¼ SE ¼ NW ¼ SW						
NE ¼ .....	13	2	36	1690.	25.	
NE SE .....	3	.....	.....	400.	.....	
W ½ SW ¼ SE SW ¼ SW SE .....	2	.....	.....	1330.	50.	
NW NE, N ½ NW .....	11	1	39	1020.	.....	

## BONNEVILLE COUNTY

	Consideration	Book	Page
Barstow, W. B., to.....	12,000.00	13	558
Raty Simons .....	2,800.00	13	559
Raty Simons .....	1,089.00	.....	560
Walter R. Wright .....	3,500.00	.....	561
Walter R. Wright .....	2,600.00	.....	562
Johnson, J. A. ....	6,000.00	.....	563
Arvid, Ely .....	500.00	.....	566
Woolley, S. ....	1,300.00	.....	567
Linsenman, C. ....	6,600.00	.....	568
Hays, J. W. ....	6,700.00	.....	570
Lindgren, J. M. ....	5,000.00	.....	571
Shaw, R. H. ....	4,100.00	.....	572
Lake, J. P. ....	1,800.00	.....	573
Tinker, A. M. ....	2,500.00	.....	573
Andrus, R. ....	1,500.00	.....	580
Hanson, H. L. ....	1,000.00	.....	581
Fogelsong, G. W. ....	1,600.00	.....	582
Short, C. O. ....	250.00	.....	586
Day, A. J. ....	4,000.00	.....	587
Fullerton, Emma .....	7,500.00	.....	588
Fisher, L. E. ....	1,500.00	.....	589
Fullerton, Emma .....	6,500.00	.....	590
Harris, A. O. ....	225.00	.....	591
Jackson, H. E. ....	1,500.00	.....	598
Benthin, Ray .....	225.00	.....	599
Williams, Dow .....	3,500.00	.....	601

## BONNEVILLE COUNTY

	Book	Pg.	Con.
Maynard, G. E. ....	13	613	2,500.00
Buttars, J. J. ....	.....	616	1,200.00
Hendrickson, A. ....	.....	619	600.00
Nelson, L. J. ....	.....	621	4,550.00
Galloway, Nephi .....	.....	626	325.00
Denning, P. M. ....	.....	631	800.00
Nygaard, Hans .....	.....	635	3,500.00
Manion, O. M. ....	.....	636	2,400.00
I. Falls Dev. Co. ....	.....	637	2,500.00
Bassett, A. J. ....	.....	640	1,250.00
Clifford, W. W. ....	.....	641	2,250.00
Ziltan, Fred .....	.....	644	300.00
Anderson, W. E. ....	.....	645	400.00
Reardon, R. E. ....	.....	648	12,000.00
Cherry, D. E. ....	.....	650	2,900.00

Last of Book 13. March 11, 1918.



## BONNEVILLE COUNTY

Description	Sec.	Tp.	Rge.		
Total A. 97.7 .....	11	2	37	4,200	400
1/2 NE 1/4 SE 1/4 SW 1/4 S 1/2 SW 1/4 .....	11	3	36	2,830	50 (320 acres)
1/2 NE 1/4 SE 1/4 SE 1/4 S 1/2 SE 1/4 .....	11	3	36	.....	.....
1/2 SE 1/4 .....	4	1	38	1,385	50
NW 1/4 NE 1/4 .....	9	1	38	925	.....
1/2 SE .....	4	.....	.....	1,385	50
NW 1/4 NE 1/4 .....	9	1	38	.....	.....
1/2 NE 1/4 .....	4	4	37	3,485	.....
Lots 1, 2, 3, 4 .....	31	2	37	.....	.....
City, Lots 12-13-14-15-17 & 18 .....	.....	.....	.....	500	1,000
Block 16 Dwig. ....	.....	.....	.....	.....	400
All Section .....	15	3	36	5,950	.....
SW 1/2 Section .....	15	3	37	1,420	(SW 1/4 only)
SW 1/4 SE 1/4 .....	14	20	37	6,850	1,000 (E 1/2 SW 1/4 SW-SE 1/4)
SW 1/2 SW 1/4 .....	8	3	38	3,200	100
City .....	.....	.....	.....	.....	.....
N 1/2 S 1/2 S 1/2 NW 1/4 SW 1/4 NE 1/4 .....	25	3	36	3,020	100 (320 acres)
Lot 2 .....	14	3	34	620	(Lots 1-2-3 & 4)
Lots 1, 2, 3 .....	2	38	38	8,005	200 (139 acres)
NW 1/4 Sec. 13 .....	12	.....	.....	.....	Indefinite
SW 1/4 SW 1/4 .....	13	1	40	660	50
N 1/2 NW 1/4 NW 1/4 SW 1/4 .....	3	3	38	1,600	300 (NE NE)
Lot 1 .....	26	2	38	9,550	400 (SE 1/4)
E 1/2 SE 1/4 .....	4	20	38	7,000	400
E 1/2 NW 1/4 N 1/2 NE 1/4 of SW 1/4 .....	.....	.....	.....	.....	.....
Lots 7, 8, 9, Blk. 40 Cron's Add .....	23	2	37	2,105	800 (40 acres)
S 1/2 SE 1/4 .....	.....	.....	.....	.....	(SW NW 1/4 W 1/2 SW,
City .....	2	3	37	1,700	150 SE SW)
SW NW, NW-SW S 1/2 SW 1/4 .....	15	1	39	.....	Indefinite
SW 1/4 NW 1/4 W 1/2 SW 1/4 .....	16	3	39	.....	Indefinite
Lot 6, NE SW, N 1/2 SE 1/4 .....	.....	.....	.....	.....	.....

## BONNEVILLE COUNTY

Description	Sec.	Tp.	Rg.		
W 1/2 SW 1/4 .....	22	2	37	5,260	1,000
NE SW 1/4 NW SE 1/4 .....	5	2	40	1,640	100 (E 1/2 SW 1/4 SE 1/4)
E 1/2 SW 1/4 W 1/2 SE 1/4 N 1/2 SE 1/4 .....	11	2	39	2,100	100 (SE NW, SW 1/4 NE
NW 1/4 SW NE 1/4 .....	18	3	38	3,940	350 W 1/2 SE E 1/2 SW)
E 1/2 NW 1/4 .....	.....	.....	.....	.....	(116 Acres. E 1/2 NW
W 1/2 NE 1/4 E 1/2 NW 1/4 .....	17	2	39	.....	SW NW)
Lot 1 SE NE, E 1/2 SE 1/4 .....	1	1	38	840	Indefinite
NE NW .....	8	1	38	1,750	100 (120 Acres)
NW NW .....	34	2	37	1,700	400
SW SE .....	1	1	37	1,775	300
Lot 5 .....	6	3	41	305	250 (15 Acres)
NE 1/4 .....	27	3	41	1,520	50
NE 1/4 .....	26	3	42	.....	Not assessed
8 Acres of .....	26	3	38	780	.....
N 1/2 SE 1/4 .....	31	2	38	6,600	800
SW 1/4 .....	27	.....	.....	12,535	(SW 1/4 S 1/2 SW 1/4
SE 1/4 .....	28	3	36	1,000	NW 1/4)





	Description	Description	Ass'd Land	Ass'd Impts.
ichael G. Lee, et ux, Milian Cook	Lots 1	1 1 38E	3205.00	.....
No Rev. Feby. 1st, 1918	2	1 3 38	.....	.....
Simon Lowder et ux., to Ray L. Fillmore	S $\frac{1}{2}$ SW	27	500.00	.....
For Und. $\frac{1}{2}$ int. in	S $\frac{1}{2}$	28	2150.00	.....
Sub. to Mtg. of	Lot 6	33	.....	.....
Full value	SE SE	33	350.00	300.00
Date, Dec. 29, 1917	NW $\frac{1}{4}$	34	.....	.....
No Stamp	E $\frac{1}{2}$ SW	34 2N 43E	1600.00	50.00
	Lots 2	.....	.....	.....
	3	.....	.....	.....
	SE NW	.....	.....	.....
	NE SW	2 1 43	1755.00	.....
Jas. R. Elliott et ux., to Idaho Falls Dev. Co., Ltd.	W $\frac{1}{2}$ W $\frac{1}{2}$	9 3 39	6430.00	800.00
Mch. 2nd, 1918		Water right.	.....	.....
17.00 U. S. Rev. Stamps cancelled			.....	.....
Barnard B. Adams to William Summers	SE SE	19	370.00	.....
50 cents stamps cancelled	SW SW	20	445.00	.....
12th day of March, 1918	NW NW	29	450.00	.....
	NE NE	30 3 42	405.00	.....
	12 acres	5 2N 38E	820.00	600.00
J. E. Robb et ux to Moore Dick		.....	.....	.....
12 acres in Sec. 5		.....	.....	.....
2.50 Stamps cancelled		.....	.....	.....
Dates on page 88, Book 12, Deeds		.....	.....	.....
Presley Ames et ux, Geo. W. Talbott	SE $\frac{1}{4}$	22 3N 39	1710.00	50.00
Rev. Stamps \$2.00		.....	.....	.....
Apr. 11th, 1918		.....	.....	.....
C. C. Chaplain et ux to O. J. Sawin, 10 acres	SW SW SW	16 2 38	800.00	400.00
4.00 Int. Rev. Stamps, May 14, 1918	and Tsp. 2 R of	.....	.....	.....
	W for Water ditch	.....	.....	.....
Janette A. Caldwell et ux., to Nephi Blackburn and W. Rights	SE SW	17	310.00	.....
June 13th, 1918, I. R. Stamps 1.00	NE NW	20 1 44E	260.00	.....
Thomas T. Nield et ux. to John Nebel	SW SW	6 3 41E	330.00	.....
Mch. 19th, 1918—No I. R. S.		.....	.....	.....

## BONNEVILLE COUNTY, IDAHO FALLS, JULY 12, 1919. DEEDS, BOOK

	Consideration
Myrtle Z. Farnes to Kathryn Barnston .....	1,200.00
Oct. 29th, No Stamps .....	
Geo. Eastman and Wife to P. L. McLain.....	6,000.00
29th of Oct, 1917—No Stamps .....	
Frank Palm and wife to Frank J. Johnson.....	450.00
No Stamps, Date Oct. 25, 1917.....	
John F. Jones and wife to Waldmar Olson.....	\$3,000.00
Oct. 29th, 1917—No Stamps .....	
Wm. W. McMerty to Geo. A. Browning.....	4,454.00
2nd Dec., 1916. Rc. 5th Dec. 1917.....	
No Stamps, Sub. to Mtge of.....	500.00
Life Ins. Co. ....	4,954.00
A. V. Scott and Wife to Balbus B. Griffin.....	6,000.00
I. R. Stamps, 6.00. 7th Dec. 1917 .....	
James McKay to Wm. E. and Nellie McKay.....	1,500.00
Nov. 2, 1917—No Stamps .....	
W. W. Clifford and wife to Geo. E. Browning.....	800.00
Jan. 2nd, 1918 .....	
50c I. R. Stamp cancelled .....	
A. V. Scott and wife to B. B. Griffith .....	4,000.00
Sub. to Mtge. of .....	1,500.00
Lying on the S. line Lot 4 of Intersection Westerly line of O. S. L. R. R., running West on said South line 840 ft., thence North 500 to East Meander of Snake river, thence NE along Meander line 24 degrees, 18' 555', thence North 54 degrees, 46', East 200', thence N. 37 degrees, 10', East 250', thence 89 degrees 36', East 1025' to the Westerly line of R. of W., thence in a SW direction along the Westerly line of said R. of W. 1508' to the place of be- ginning 32.7 acres and excepting a strip 50' wide along East side, sub. to Ass't for water and entitled to W. R.....	
John R. Turner to Mermtha E. Hanson .....	500.00
I. R. Stamps 1.00. May 3rd, 1916 .....	
Recorded Jan. 11, 1918 .....	
Wallace R. Rappetax to W. E. Rich .....	1,900.00
Sub. to Mtge. ....	1,000.00
Favor of Holland Bank .....	
2.00 I. R. Stamps cancelled. 21st Dec. 1917.....	
Wiley Call et ux to Dan'l P. Stephens .....	2,000.00
And other val. ....	
No stamps on this .....	
John Cooper et ux to John S. Connell .....	1,400.00
Sub to Mtge. Notes of .....	1,900.00
(Dec. 20-1917) " " " .....	700.00
(No Stamps) .....	



2, OCT., 1917, TO JAN., 1919—PAGE 39 TO PAGE 151 OF SAID BOOK.

description	Sec.	Twp.	Rge.	Ass'd.	Impts.
		N	E		
S $\frac{1}{2}$ NW	.....	.....	.....	.....	.....
S $\frac{1}{2}$ NE	4	2	43	.....	.....
Lot 3	4	2	43	.....	.....
Lot 4	4	2	43	1200.00	.....
E $\frac{1}{2}$ SE SW	16	2	38	1460.00	600.00
Containing 20 acres and all laterals and ditches	.....	.....	.....	.....	.....
Lots 11, 12, 13, Block 3, Scott Add. to Eagle Rock, near Idaho Falls.	.....	.....	.....	150.00	.....
S $\frac{1}{2}$ SW	3	.....	.....	300.00	.....
NE NE	9	.....	.....	400.00	.....
NW NW	10	1	43	200.00	.....
S $\frac{1}{2}$ NW	.....	.....	.....	.....	.....
N $\frac{1}{2}$ SW	.....	.....	.....	.....	.....
SE of SW	35	3	41	1580.00	.....
Lot 4 N 37' of 5 and 9, Block 41, Town of Eagle Rock, now Idaho Falls	.....	.....	.....	.....	.....
NW NE	21	.....	.....	500.00	60.00
				750	20 10
SW SE	16	1	44	350.00	.....
NE NW	27	3	41	440.00	1100.00
				1100	60 60
A tract of land in	.....	.....	.....	.....	.....
Lot 4	25	2	37	900.00	.....
				The whole lot	40.00
Lot 1	.....	.....	.....	.....	.....
SE of NE of SE S 11	2	2	45	.....	.....
				165 at 890 for all	.....
SE NW	.....	.....	.....	.....	.....
W $\frac{1}{2}$ NW	23	N	E	820.00	.....
SE NE	22	2	40	240.00	.....
NE SW	.....	.....	.....	.....	.....
S $\frac{1}{2}$ NW	.....	.....	.....	.....	.....
Lot 1	26	4	43	1170.00	.....
S $\frac{1}{2}$ NE	.....	.....	.....	.....	.....
NW SE	21	.....	.....	1170.00	.....
SW NW	22	3	39	410.00	.....

## BONNEVILLE COUNTY—IDAHO.

2 State Loans .....	\$ 9,100.00
Owner's Valn. ....	28,700.00
" Impts. ....	7,000.00

Total .....\$35,700.00

Appraisers Valn. ....	28,000.00
Assessed Valn. ....	6,000.00
" Impts. ....	500.00

Total .....\$ 6,500.00

## STATE LOANS

NAME	DESCRIPTION	Sec.	Tp.	Rge.	Acreage	Owner's Land
Warren L. Shattuck.....	N½ of NE .....	35	.....	.....	.....	.....
	SE of SE .....	26	.....	.....	.....	.....
	All of that portion of the O. W. R. Railroad.....	25	3	37E	192	\$20,700.00
Geo. A. Coe.....	N½ of NE .....	13	1	37E	80	8,000.00

## BANNOCK COUNTY—IDAHO.

4 State Loans .....	\$ 7,650.00
Owner's Valn. ....	25,750.00
Appraisers Valn. ....	30,300.00
Assessed Valn. ....	13,145.00

## STATE LOANS

Name	Description	Sec.	Twp.	Rge.	Acreage
Alma S. Stalker.....	SE of SE .....	8	.....	.....	.....
	W½ of SW SW of NW.....	9	12	41E	160
James H. Woodland.....	SW of NE SE of NE.....	8	6	34E	74.94
Albert J. Hewlett.....	W½ of SW .....	15	6	34E	80

NOTE: 117 acres of the above was assessed for \$10,220.00 and  
this 80 is valued at \$90. per acre.



ONNEVILLE COUNTY

In.	Appraisers Valn.		Amt. Loan	Assessed Valn.	
	Impts.	Land		Land	Impts.
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
\$ 5,000.00	\$20,000.00	\$	\$ 5,000.00	\$1,830.00	In the SW $\frac{1}{4}$ of Sec 25 only.
2,000.00	8,000.00		2,600.00	4,170.00	500.00
			1,500.00		

ANNOCK COUNTY

Owner's Valn.		Appraised Valn.		Amt. Loan	Assessed Valn.	
Land	Impts.	Land	Impts.		Land	Impts.
.....	.....	.....	.....	.....	.....	.....
\$	\$	\$ 5,000.00	\$ 300.00	\$ 1,650.00	\$ 1,500.00	.....
\$ 9,750.00	\$	\$11,000.00	.....	\$ 3,000.00	\$ 4,445.00	\$
16,000.00	.....	14,000.00	.....	3,000.00	7,200.00	.....

## CASSIA COUNTY—IDAHO.

4 State Loans .....	\$ 6,400.00
Owner's Valn .....	12,000.00
"    Impts. ....	1,100.00
Total .....	\$13,100.00
Appraiser's Valn. ....	28,060.00
Assessed Valn. ....	6,537.00
"    Impts. ....	325.00
Total .....	\$ 6,862.00

## STATE LOANS

Name	Description	Sec.	Twp.	Rge.	Acreage
Geo. A. Reed.....	NW of SW.....	15	11	23E	40
John O. Lowe.....	E½ of NW¼.....	36	10	24E	80
Hallie C. Polly.....	N½ of SE.....	12	11	22E	80
Wells Hadfield .....	SE of SE .....	31			
	Part of SW of SW.....	32	13	25E	50

## BONNEVILLE COUNTY, IDAHO.

One Hundred and Forty-nine Loans .....	\$668,772.00
Assessed Value .....	418,625.00
Forty-seven Transfers .....	180,117.00
Assessed Value Land and Improvements.....	50,480.00

## CAMAS COUNTY, IDAHO.

2 State Loans .....	\$ 5,000.00
Owner's Valn. ....	18,600.00
Appraiser's Valn. ....	18,000.00
Assessed Valn. ....	5,865.00
"    Impts. ....	100.00
Total .....	\$ 5,965.00

## STATE LOANS

Name	Description	Sec.	Twp.	Rge.	Acreage
Geo. H. Matthews.....	E½ of SE .....	6			
	NE of NE .....	7	1	16E	120
J. E. Edgerton.....	SW¼ .....	26			
	SE¼ .....	27	1	13E	320



## CASSIA COUNTY

Owner's Valn.		Appraised Valn.		Amt. Loan	Assessed Valn.	
Land	Impts.	Land	Impts.		Land	Impts.
.....	.....	6,500.00	.....	.....	.....	.....
.....	.....	Less 2,100.00	.....	1,400.00	975.00	125.00
.....	.....	Reclamation	.....	.....	.....	.....
.....	.....	charges	.....	.....	.....	.....
12,000.00	1,100.00	7,500.00	.....	2,500.00	.....	.....
.....	.....	11,660.00	.....	2,500.00	4,000.00	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	4,500.00	.....	1,000.00	1,562.00	200.00

\* Less reclamation charges.

## CAMAS COUNTY

Owner's Valn.		Appraised Valn.		Amt. Loan	Assessed Valn.	
Land	Impts.	Land	Impts.		Land	Impts.
\$ 3,600.00	.....	\$ 3,000.00	\$.....	\$ 1,000.00	\$ 1,385.00	\$ 100.00
15,000.00	.....	16,000.00	.....	4,000.00	4,480.00	.....

## BINGHAM COUNTY—IDAHO.

11, State Loans .....	\$ 29,000.00
Owner's Valn. ....	104,105.00
" Impts. ....	8,420.00
Total .....	\$112,525.00
Appraisers Valn. ....	78,500.00
" Impts. ....	3,600.00
Total .....	92,100.00
Assessed Valn. ....	25,000.00
" Impts. ....	1,300.00
Total .....	\$ 26,300.00

## STATE LOANS—BINGHAM COUNTY.

No.	Name	Description	Sec.	Twp.	Rg.	Acreage
2292	Emma Muir .....	S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	22	5S	31E	80
2409	Ed. W. Maser .....	SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	5	6S	31E	40
2417	Suman T. Ezell .....	Lots 2, 3 .....	13	3S	34E	91
2489	Alice M. Greenwood	SE $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 17, NE $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ , Lots 1, 2, 3 .....	20	5S	32E	200
2430	Wm. W. Stephen .....	NW $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. ....	13	3S	34E	40
2598	John J. Pinkerton .....	SW $\frac{1}{4}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ Sec. 14, NE $\frac{1}{4}$ Sec. 15, NE $\frac{1}{4}$ NE $\frac{1}{4}$ , Sec. 23, N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	24	5S	30E	400
2724	B. F. Towers .....	E $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$ .....	10	6S	30E	200
2475	Bert Hallond .....	W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	14	1S	37E	80
2743	Fall Creek Sheep Co.	S $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	11	6W	31E	120
Fall Creek Sheep Co. is as- sessed with S $\frac{1}{2}$ NW $\frac{1}{4}$ at .....		.....	11	.....	.....	.....

Haun Ranch Co. is assessed with E $\frac{1}{2}$  NE $\frac{1}{4}$  and other property at \$32.50 per acre.

## STATE LOANS

Name	Description	Sec.	Twp.	Rge.	Acreage
Edward W. Moser .....	SE of SW .....	5	6	31E	40
Sumner T. Ezell .....	Lots 2 & 3 .....	13	3	34E	91



## STATE LOANS—BINGHAM COUNTY.

Amt. Loan	Appraised Valn.		Owner's Valn.		Assessed Valn.	
	Land	Impts.	Land	Impts.	Land	Impts.
\$3800.00	\$11500.00	\$ .....	\$14000.00	\$1150.00	\$3102.00	\$100.00
1500.00	4500.00	.....	6000.00	40.00	1600.00	250.00
3000.00	10500.00	.....	11775.00	150.00	2581.00	.....
2400.00	6000.00	.....	8000.00	900.00	953.00	.....
2000.00	6000.00	.....	7775.00	1750.00	1703.00	400.00
2000.00	8000.00	1200.00	12000.00	650.00	2640.00	.....
2300.00	7000.00	700.00	9000.00	900.00	1820.00	150.00
2000.00	7000.00	700.00	7800.00	1000.00	2030.00	50.00
5000.00	18000.00	1000.00	16000.00	1730.00	2590.00	.....
.....	.....	.....	.....	.....	2800.00	100.00

J. C. White is assessed with N. E.  $\frac{1}{4}$  SW  $\frac{1}{4}$  at \$890.

## BINGHAM COUNTY

Owner's Valn.		Appraised Valn.		Amt. Loan	Assessed Valn.	
Land	Impts.	Land	Impts.		Land	Impts.
\$.....	\$.....	\$ 4,500.00	\$.....	\$ 2,000.00	\$ 1,600.00	\$ 250.00
\$11,775.00	150.00	10,500.00	.....	3,000.00	1,581.00	.....

## BINGHAM COUNTY—IDAHO

41 Deeds, Book 37 .....	\$236,823.00
Assessed Value .....	69,935.00
Improvements .....	6,300.00
<b>Total</b> .....	<b>\$ 76,235.00</b>

## BINGHAM COUNTY DEEDS

DEEDS SHOWING CONSIDERATION AND ASSESSED VALUE OF LANDS IN  
FROM NOVEMBER 9, 1917, TO JANUARY 2, 1919, EXCEPT IRREGULAR

(BOOK 37)

Page	Date	Grantor & Grantee	Consideration
2	9-30-18	Gussie & Jacob Mathews to J. P. Duncan.....	\$ 4000.00
3	9- 7-18	J. F. Morgen to Thos. Donland.....	850.00
4	10- 3-18	Helen Christenson to Wilford E. Christenson (\$4500 and Mort. \$3500) .....	8000.00
5	8-10-18	Ralph A. Sterns to Chas. E. Conor (\$5000 and \$2000 Mtge.) .....	7000.00
6	9-14-18	Alma P. Janson to Thos. Donlan .....	12000.00
12	10-16-18	Veronica Kinney to Ida M. Nelson.....	3000.00
14		Chas. V. Fisher to J. O. Morgan.....	9700.00
32	10-22-18	Twin Hess Co. ....	950.00
36	10-19-18	Thos. M. Pandham to Ive Hammerwald.....	5000.00
43	4-29-18	Herman Rupp to Thos. T. Hallett and C. C. Dunn (\$7200 and \$1350 Mtge. and \$2850 Mtge.).....	11400.00
44	11- 4-18	C. W. Spalding, et ux, Alana Hanlon.....	3800.00
51	11- 9-18	Grover Coating to Samuel O. Lilghman (\$3200 and two Mtges. \$1600 and \$1200) .....	6000.00
54	11-16-18	Harry A. Fisher to Frank B. Evans \$2000 and \$1300 Mtge.) .....	3300.00
57	1- 2-18	David L. McDonald to Marie C. Hanson (and other val. cons.) .....	553.00
58	11-20-18	T. B. Goodpasture to W. T. Havre.....	3200.00
69	11-27-18	Heber Christenson to Ezra Christenson (\$15000 and Mort. \$4000) .....	19000.00
71	11-23-18	Herbert M .Gray to Harvey L. Fargo.....	2900.00
72	5- 2-18	Wm. R. Jones, et ux, to R. D. Zeigler.....	10000.00
77	9-24-18	Ed. A. Roberts to John J. Lenz (\$2000 and \$1000 Mtge.).....	3000.00



BOOKS 37 AND 34 OF RECORDS OF BINGHAM COUNTY, IDAHO, DATING  
DESCRIPTIONS, TOWN LOTS THAT WERE NOT ASSESSED IN 1918.

Description	Sec.	Twp.	Rge.	Acreage	ASSESSED VALUE	
					Land	Impts.
10 rds. So. NE Cor. SE $\frac{1}{4}$ NE $\frac{1}{4}$ , So. 295.2 ft. W. 295.2 ft. N. 295.2 E. 295.2 .....	32	5S	31E	.....	\$ 100.00	\$500.00
(Balance of 18 acres).....	.....	.....	.....	.....	900.00	400.00
S $\frac{1}{2}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	34	5S	31E	5	250.00	.....
N $\frac{1}{2}$ SE $\frac{1}{4}$ .....	29	1S	37E	80	2875.00 (1919)	50.00
NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	14	5S	31E	40	1302.00	.....
N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	34	5S	31E	80	3155.00	200.00
W $\frac{1}{2}$ E $\frac{1}{2}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	35	2S	35E	10	651.00	400.00
Lot 3, SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	2	4S	33E	40	2480.00	.....
NW $\frac{1}{4}$ cor. of NE $\frac{1}{4}$ NW $\frac{1}{4}$ Tax No. 11, 10 rds. by 80 rds.....	26	1S	27E	5	248.00	.....
NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	27	4S	31E	40	1254.00	.....
N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	20	6S	31E	80	2630.00	25.00
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	2	1S	37E	80	1445.00	.....
SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	26	5S	31E	40	520.00	.....
W $\frac{1}{2}$ .....	1	3S	32E	320	1000.00	75.00
NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	19	3S	34E	40	355.00	.....
SE $\frac{1}{4}$ .....	17	2S	40E	160	915.00	100.00
N $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$ , ex. 700 ft. So. N. East 800 ft. 374 West of Pl. of beginning .....	29	1S	37E	.....	4349.00	800.00
W $\frac{1}{2}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	16	2S	35E	20	803.00	.....
N $\frac{1}{2}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ , W $\frac{1}{2}$ NE $\frac{1}{4}$ , Sec. 14, N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	15	2S	38E	280	2830.00	100.00
NW $\frac{1}{4}$ , Sec 8, NE $\frac{1}{4}$ .....	7	6S	30E	320	2930.00	50.00

## BINGHAM COUNTY DEEDS

## (BOOK 37)

Page	Date	Grantor & Grantee	Consideration
75	11-30-18	N. E. Montgomery to Blackfoot City G.....	\$ 6270.00
83	11-18-18	Lester M. Belknap to M. Jacobson.....	1600.00
85	9-11-18	Thos. Thomas, et ux, to Jackson Warren.....	10000.00
90	10-14-18	L. A. Watts to Wm. Kendall.....	10000.00
96	12-11-18	R. A. Parsons to Ed. Parsons.....	5700.00
99	11-19-18	V. C. Holland to R. W. Hofftsen.....	2300.00
100	12-14-18	C. Tschritter, et ux, to Gottfried Ruff (\$100 and Mtge. \$2000 and \$800) .....	2100.00
106	12-21-18	Geo. T. Marshall, Jr., to Hans R. Wading.....	11000.00
107	11-30-18	Anna A. Hamilton to Edward Hoffman.....	5000.00
108	12-21-18	Geo. T. Marshall, Jr., to Chas. G. Wading (\$8500 and \$1500 Mtge.) .....	10000.00
112		Samuel P. Hudson to Reuchold York.....	4000.00
120	4-20-18	A. E. Baese to John J. Unruh (\$1200 and \$500 Mtge.).....	1700.00
121		John J. Unruh to W. O. Griffin (\$200 and \$500 Mtge.).....	700.00
130	9-26-18	James M. Laxam to Elias Phillips.....	2500.00
131	12-19-18	L. J. Firth to W. D. Quinn.....	3000.00
137	2-19-18	Mary Beau to Jacob Zier (\$3700 and \$1700 Mtge.).....	5400.00
138	1- 2-19	E. J. Nielson to Clarence A. Hinsley .....	2000.00
138	12-27-18	Jacob Zier to Herman Rupp (\$3600 and \$2000 Mtge.).....	5600.00
141	9-16-18	G. B. Williams to Nora Nielson.....	2500.00
151	12-14-18	A. W. Whitten to Frank Whitten.....	8000.00
167	11-15-18	Elias Summer to J. H. McDonald.....	1500.00

## (BOOK 34)

286	8-21-18	R. L. Norton to John Cooper (\$2800 and \$2000 Mtge.).....	4800.00
287	1-12-18	Wm. A. Gray to O. S. Saxton (\$7000 and \$2000 Mtge.).....	9000.00
293	10- 7-18	Briggs Inv. Co., to Shepperd Inv. Co. (Sub. cert, of sheriff and unpd. taxes) .....	13000.00



## BINGHAM COUNTY DEEDS.

Description	Sec. Twp. Rge. Acreage				ASSESSED VALUE	
					Land	Impts.
SE $\frac{1}{4}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 25, T. 2 N., R. 33 S., SW $\frac{1}{4}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$						
SW $\frac{1}{4}$ .....	30	2E	34S	160	\$ 675.00	.....
S $\frac{1}{2}$ SE $\frac{1}{4}$ , Sec. 3, N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	10	2E	34S	160	1000.00	.....
S $\frac{1}{2}$ N $\frac{1}{2}$ SE $\frac{1}{4}$ .....	21	2S	35E	20	2101.00	200.00
W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	34	4S	31E	80	1910.00	100.00
NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	9	3S	34E	40	2041.00	300.00
SE $\frac{1}{4}$ NE $\frac{1}{4}$ , ex. R-W for R. R.....	16	2S	35E	40	1600.00	200.00
NE $\frac{1}{4}$ NE $\frac{1}{4}$ , W $\frac{1}{2}$ NE $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$						
E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	1	5S	30E	280	1877.00	250.00
W $\frac{1}{2}$ NW $\frac{1}{4}$ .....	29	2S	36E	80	3320.00	500.00
W $\frac{1}{2}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ , W $\frac{1}{2}$ Lot 4.....	24	3S	34E	.....	1653.00	.....
E $\frac{1}{2}$ NE $\frac{1}{4}$ .....	30	2S	36E	80	3320.00	.....
N $\frac{1}{2}$ .....	13	1S	33E	320	990.00	150.00
S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	10	6S	30E	80	710.00	.....
S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	10	6S	30E	80	710.00	.....
W $\frac{1}{2}$ SE $\frac{1}{4}$ , Lots 3 and 4.....	13	5S	31E	.....	950.00	.....
W $\frac{1}{2}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	36	1S	36E	20	1042.00	400.00
N $\frac{1}{2}$ NE $\frac{1}{4}$ , Sec. 22, W $\frac{1}{2}$ SE $\frac{1}{4}$ .....	15	6S	30E	160	1846.00	150.00
NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	11	4S	32E	160	335.00	150.00
N $\frac{1}{2}$ N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	16	6S	31E	20	1120.00	200.00
NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	28	2S	36E	40	508.00	200.00
SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	19	2S	36E	40	2051.00	.....
SW $\frac{1}{4}$ SW $\frac{1}{4}$ (Ex. 1 acre).....	4	2S	35E	40	306.00	200.00
SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	24	1N	37E	40	1902.00	.....
N $\frac{1}{2}$ SE $\frac{1}{4}$ .....	8	2S	35E	80	2896.00	400.00
S $\frac{1}{2}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	1	1S	37E	160	4080.00	200.00

## BONNER COUNTY—IDAHO

143 Federal Bank Loans .....	\$247,765.00
Assessed Valn. ....	174,352.40
" Impts .....	121,000.00
Total .....	\$194,352.40

FEDERAL BANK LOANS  
BONNER COUNTY

Name	Description	Sec.	Twp.	Rge.	Acreage
Wade H. Lamberson.....	All his lands .....	23	54	3	105½.
Clarence Bartholomew.....	N½ NW NW NE SW W½.....	28	54	2	160.
Chs. N. Townsend.....	E½ NE¼ SW¼ .....	27	56	3	
R. G. Pichard.....	SW¼ W½ SE SE SE .....	26	56	2	280.
Claud D. Ekins.....	Part Lot 3 .....	6	55	2	20.
C. B. Foote.....	All in Sec. ....	1	58	2	389.
Archibald A. Gollen.....	All his land .....	2	56	2	34.
Joe Hudon .....	E½ SE .....	35	58	2	80.
Alfred Harding .....	E½ SW Lots 3-4 .....	30	54	4	155.
Henry Krech .....	NE SW SW SW .....	8	54	4	80.
Joseph G. Ferguson.....	N½ SW¼ N½ SE¼ .....	20			
	N½ & Lots 1-2-3.....	21	54	3W	591.
Donald Easton .....	N½ NE¼ N½ NW¼ .....	22	54	3	
Jackson Watt .....	Lots 1-2 SW NE N½ of NE .....	2			
	Lots 4, all his land .....	1	56	3	206.
Adolph R. Mielke.....	Lots 1, E½ NW .....	15	54	2	119.6
Archie J. Clark.....	S½ S½ .....	20	54	3	160.
D. J. Wright.....	S½ NE NE of NE NE SE .....	36	54	5W	
Cowell C. McPherson.....	NE NE .....	22	56	2	40.
Clarence W. Hughson.....	N½ NE .....	35	54	5	80.
John Taylor .....	S½ SE .....	10	56	2	80.
Donald McCrea .....	NE NE of SE .....	20	57	2	10.
Chas. P. Murphy.....	All his lands in .....	3	56	2W	78.
Geo. Olson .....	E½ SW Lots 6-7 .....	6	55	2	160.
John E. Thompson.....	SE of NW Lots 3-4-5.....	6	58	1W	141.
James B. Overton.....	Lots 7-10 .....	6	56	2	160.
	N½ of NE .....	7			
Malcolm McKinnon.....	SE of SW & 25 acres NE SW .....	9	57	2	65.
John A. Shelton.....	NW¼ .....	33			
	S½ SW .....	28	58	1W	
Elnor Bell .....	E½ NW Lots 1-2 .....	7	54	2	153.
Louisa Verhei .....	S½ SE S½ SW .....	24	56	2	160.
Andrew Nelson .....	SE¼ .....	34	55	2W	160.
Lincoln Kaufman .....	N½ NW Lot 1 .....	10	57	1	118.6
John E. White.....	All lands in .....	3	55	2E	
Mike Fluman .....	W½ NE E½ NW .....	34	55	3W	160.
Complon J. White.....	All lands .....	34	56	2	
	All lands in .....	3	55	2	
Maggie Flatt .....	W½ W½ .....	32	55	2W	160.
Thos. E. Dolan.....	Lots 2-3-4 SW NE SE NW .....	30	55	3E	144.
Ole Peterson .....	Lots 1-2-3 .....	9			
	SE¼ .....	4	57	1W	
Ole Hanson .....	Lots 1-2 SE NE .....	6	56	1E	120.
Grace Ashley .....	NW NW .....	17			
	S½ S½ .....	7	57	1E	160.
Ella Easter .....	SW SE S½ SW .....	33	55	3	120.
Francis Wouch .....	N½ NE¼ .....	24	56	5	21.4
Mattie Coleman .....	E½ NW NW NW .....	25	56	3W	120.
Wm. Moscrip .....	E½ SE NW SE SW NE .....	4	58	5	160.



FEDERAL BANK LOANS  
BONNER COUNTY

Owners Valn.		Appraisers Valn.		Amt. Loan	Assessed Valn	
Land	Imp'ts.	Land	Imp'ts.		Land	Imp'ts.
	\$.....	\$.....	\$.....	\$ 1,400.00	\$ 835.00	\$ 50.00
				750.00	650.00	
				300.00	180.00	50.00
				5,290.00	3,500.00	150.00
				850.00	325.00	100.00
				5,000.00	5,000.00	400.00
				1,200.00	655.00	50.00
				2,300.00	800.00	200.00
				1,500.00	900.00	300.00
				700.00	400.00	
				6,300.00	4,330.00	150.00
				1,150.00	1,000.00	50.00
				2,225.00	4,110.00	150.00
				1,500.00	600.00	50.00
				3,000.00	2,700.00	800.00
				3,000.00	2,000.00	
				1,575.00	540.00	150.00
				1,000.00	500.00	100.00
				2,425.00	900.00	150.00
				1,200.00	300.00	300.00
				1,500.00	1,170.00	100.00
				1,080.00	650.00	150.00
				1,800.00	1,200.00	75.00
				1,600.00	1,330.00	500.00
				3,000.00	1,400.00	
				3,000.00	3,000.00	200.00
				5,000.00	1,640.00	300.00
				1,200.00	1,400.00	150.00
				\$ 1,000.00	\$ 700.00	\$ 100.00
				2,250.00	1,350.00	100.00
				3,000.00	2,370.00	
				500.00	600.00	25.00
				3,000.00	2,995.00	725.00
				1,200.00	800.00	50.00
				3,200.00	1,510.00	150.00
				4,500.00	3,000.00	1,000.00
				800.00	1,000.00	25.00
				2,000.00	1,250.00	
				1,000.00	720.00	100.00
				80.00	350.00	100.00
				1,050.00	900.00	50.00
				2,600.00	1,700.00	250.00

# FEDERAL BANK LOANS BONNER COUNTY

Name	Description	Sec.	Twp.	Rge.	Acreage
Elsie Hill	Lots 2, N $\frac{1}{2}$ SW SW SW	20	55	3E	158.
Harry E. Sprangle	E $\frac{1}{2}$ NE $\frac{1}{4}$ NE SE	10	57	1W	120.
James Beckham	W $\frac{1}{2}$ SE $\frac{1}{4}$ E $\frac{1}{2}$ SW	10	54	2	
Oliver Miller	N $\frac{1}{2}$ NW NW NE SW NW	22	56	2	160.
Robert Wallace	N $\frac{1}{2}$ SW NW SE SW NE	26	56	3	160.
J. R. Anderson	W $\frac{1}{2}$ NW of SW	6	56	1E	20.
Flora A. Swartz	Lots 3-4, SW NW	2	56	1W	105.
Wm. Ashley	N $\frac{1}{2}$ NE $\frac{1}{4}$ NE NW $\frac{1}{4}$ Lot 1	18	57	1E	
Frank Bingham	SE $\frac{1}{4}$ NW NE SW	12	54	3W	76.4
Walter Lowel	N $\frac{1}{2}$ SE Lots 1-2	33	55	2	158.6
Harry A. Post	N $\frac{1}{2}$ SW N $\frac{1}{2}$ SE	22	54	3	80.
John W. Lafever	Lots 1-2-3-4	4	55	5	
Harvey H. Kapfel	SE SW Lots 6-7	6	56	4	129.8
Daniel R. Fiedler	N $\frac{1}{2}$ SE	7	56	5	
Geo. W. Parr	NE SE E $\frac{1}{2}$ SW NW of SE N $\frac{1}{2}$ S $\frac{1}{2}$ SE	28	56	3	110.
Fred Smith	SW SE SE SW Lots 3	4	55	4	233.
Waren Leaf	E $\frac{1}{2}$ SE SW SE	24	55	6	120.
Gennars Falsetto	Lots 1-2	19	56	4	90.
Martha A. McCracken	SW $\frac{1}{4}$	28	54	3	160.
J. F. Carroll	S $\frac{1}{2}$ NE Lots 1-2	3	54	2	158.
Wm. W. Derrick	All his lands	15	59	5	75.
J. N. LaValley	NE $\frac{1}{4}$	12	54	3	160.
James R. Goodwin	S $\frac{1}{2}$ NW S $\frac{1}{2}$ NE	22	54	3	160.
Harry Sorenson	W $\frac{1}{2}$ SW	26			
	E $\frac{1}{2}$ SE	27	55	2	160.
Horace Rood	NE $\frac{1}{4}$	28	54	3	160.
Oak McNealy	SE $\frac{1}{4}$	1	54	3	159.9
John A. McKinnon	S $\frac{1}{2}$ of NE of SW SW SE S $\frac{1}{2}$ NW SE	27			
	W $\frac{1}{2}$ NE	34	55	2	160.
Mary E. Rooks	W $\frac{1}{2}$ SW $\frac{1}{4}$	26	54	3	80.
Ernest Melvin	W $\frac{1}{2}$ NW	11			
	NE NE	10	56	1W	
Jackson C. Watt	Lots 1-2 SW NE N $\frac{1}{2}$ SE of NE	2			
	Lot 4	1	56	2	
Danial Dunningan	E $\frac{1}{2}$ NE $\frac{1}{4}$	26	58	2	80.
Ard Valente	Tract 2 & 7, etc.	27	54	3	180.5
W. B. Rogers	NE SW	33			
	SE SW	28	55	3E	40.
Robert Brown	Lots 7	5	57	1W	40.
W. A. Long	NE $\frac{1}{2}$ SE	27	56	3W	49.
Thresa Le Blanc	Lands in Sec. all her land	30	56	5	88.2
George Burk	Lands in Sec. all lands assess Part 2-7-8	4	57	1	32.
Wm Moscrip	E $\frac{1}{2}$ SE NW SE SW NE	4	58	5	160.
Fred J. Smith	SW SE SE SW Lot 3	4	55	4	102.
Wm. E. Kinney	E $\frac{1}{2}$ NW $\frac{1}{4}$ W $\frac{1}{2}$ NE $\frac{1}{4}$	30	56	1	160.
Wm. De Veral	Lots 2-4-5-11	18	55	2	115.
Alfred Boyer					
Olin S. McClurg	All his land in Sec.	25	55	2E	160.
Jas. F. Knight	E $\frac{1}{2}$ SE SW SW	30	54	2W	120.
Thomas Look	SW $\frac{1}{2}$	2	57	1	159.9
John H. Rasemeyer	NW NW	8	58	1	40.
Frank E. Fish	SE SE	18	55	5	40.
Mike Sundset	SW $\frac{1}{4}$	13	55	3	160.
Chas. Kajander	Lot 2	4	54	3E	37.5
Warren Berry	Lots 3-4, NW SE SE SW	20	56	3W	190.
Geo. Holton	N $\frac{1}{2}$ SE SE SE NE SW	28	56	2W	160.



# FEDERAL BANK LOANS BONNER COUNTY

Owners Valn.		Appraisers Valn.		Amt. Loan	Assessed Valn	
Land	Imp'ts.	Land	Imp'ts.		Land	Imp'ts.
				1,500.00	800.00	20.00
				1,500.00	900.00	100.00
				700.00	700.00	
				1,200.00	1,000.00	250.00
				4,100.00	1,330.00	300.00
				275.00	175.00	
				400.00	900.00	50.00
				1,800.00	800.00	50.00
				2,200.00	900.00	150.00
				1,000.00	800.00	
				700.00	600.00	50.00
				500.00	850.00	200.00
				1,500.00	1,300.00	100.00
				1,000.00	900.00	70.00
				1,500.00	800.00	100.00
				1,200.00	3,880.00	1,050.00
				2,500.00	1,200.00	500.00
				500.00	500.00	150.00
				1,200.00	1,000.00	25.00
				1,800.00	800.00	25.00
				900.00	450.00	100.00
				1,800.00	1,100.00	50.00
				800.00	800.00	50.00
				1,000.00	700.00	25.00
				1,000.00	800.00	50.00
				1,500.00	1,100.00	200.00
				1,800.00	600.00	50.00
				700.00	500.00	25.00
				\$ 700.00	\$ 1,600.00	\$ 50.00
				975.00		
				2,225.00	3,510.00	150.00
				1,000.00	1,100.00	100.00
				2,300.00	225.00	
				600.00	480.00	40.00
				700.00	480.00	150.00
				1,500.00	860.00	150.00
				1,100.00	800.00	100.00
				700.00	400.00	50.00
				2,600.00	1,700.00	250.00
				1,000.00	1,000.00	250.00
				1,100.00	1,200.00	200.00
				900.00	960.00	
				2,000.00	160.00	200.00
				1,000.00	550.00	100.00
				1,800.00	1,120.00	150.00
				600.00	200.00	40.00
				500.00	200.00	50.00
				1,050.00	850.00	75.00
				400.00	2.40	50.00
				2,500.00	2,130.00	300.00
				1,000.00	1,550.00	50.00

# FEDERAL BANK LOANS BONNER COUNTY

Name	Description	Sec.	Twp.	Rge.	Acreage
L. J. Deeter	NE $\frac{1}{4}$	25	56	3W	160.
John J. O'Meara	W $\frac{1}{2}$ SW of SW	9	57	2	20.
Albert H. Hauch	NE NE	33	58	1	40.
John L. Hibbard	S $\frac{1}{2}$ NE Lots 1-2	26	56	2	159.
H. T. Burnett	NW SE	12	56	6	40.
Geo. L. Beckwith	S $\frac{1}{2}$	23	58	1	320.
Jennie Coon	S $\frac{1}{2}$ SW SW SE W $\frac{1}{2}$ of SE of SE	22	56	3	140.
John Peterson					
David Osborn	N $\frac{1}{2}$ NE N $\frac{1}{2}$ NW	11	55	3	160.
T. W. Baird	All Sec.	17	54	2	640.
M. J. McNichols	NE SW	14	56	2	
H. P. Kalb	SW NE NW NE	16	56	2	80.
R. A. F. Moore	SE NW Lots 1-2-3-4	21	57	4	164.
Hattie Mae Will	N $\frac{1}{2}$ NW $\frac{1}{4}$ SE NE NE SE	35	56	5	120.
John T. Chambers	NE $\frac{1}{4}$	17	57	4	160.
Alpheus J. Williamson	N $\frac{1}{2}$	17	55	2	320.
Chas. Johnson	NE SE SW SE W $\frac{1}{2}$ SE of SE	17	55	2	139.
Frederick McCarty	Lands in	15	56	2	42.62
Joseph Saccomanno	NE SW	29	56	4	40.
Filmore D. Holland	N $\frac{1}{2}$ SE N $\frac{1}{2}$ SW	21	59	5	160.
West, Wm.	NW	24	54	3	160.
Henry J. Keehu	E $\frac{1}{2}$ NE $\frac{1}{4}$	34			
	W $\frac{1}{2}$ NW $\frac{1}{4}$	35	55	2	160.
Wade H. Lamberson	All his lands	23	54	3	105 $\frac{1}{2}$
Clarence Bartholomew	N $\frac{1}{2}$ NW NW NE SW W $\frac{1}{2}$	28	54	2	160.
Chas. N. Townsend	E $\frac{1}{2}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$	27	56	3	
R. G. Pichard	SW $\frac{1}{4}$ W $\frac{1}{2}$ SE SE SE	26	56	2	280.
Claud D. Ekins	Part Lot 3	6	55	2	20.
C. B. Foote	All in Sec.	1	58	2	389.
Archibald A. Gollen	All his land	2	56	2	34.
Joe Hudon	E $\frac{1}{2}$ SE	35	58	2	80.
Alfred Harding	E $\frac{1}{2}$ SW Lots 3-4	30	54	4	155.
Henry Krech	NE SW SW SW	8	54	4	80.
Joseph G. Ferguson	N $\frac{1}{2}$ SW $\frac{1}{4}$ N $\frac{1}{2}$ SE $\frac{1}{4}$	20			
	N $\frac{1}{2}$ & Lots 1-2-3	21	54	3W	591.
Donald Easton	N $\frac{1}{2}$ NE $\frac{1}{4}$ N $\frac{1}{2}$ NW $\frac{1}{4}$	22	54	3	
Jackson Watt	Lots 1-2 SW NE N $\frac{1}{2}$ of NE	2			
	Lot 4, All his land	1	56	3	206.
Adolph R. Mielke	Lot 1, E $\frac{1}{2}$ NW	15	54	2	119.6
Archie J. Clark	S $\frac{1}{2}$ S $\frac{1}{2}$	20	54	3	160.
D. J. Wright	S $\frac{1}{2}$ NE NE of NE NE SE	36	54	5W	
Cowell C. McPherson	NE NE	22	56	2	40.
Clarence W. Hughson	N $\frac{1}{2}$ NE	35	54	5	80.
John Taylor	S $\frac{1}{2}$ SE	10	56	2	80.
Donald McCrea	NE NE of SE	20	57	2	10.
Chas. P. Murphy	All his land in	3	56	2W	78.
Geo. Olson	E $\frac{1}{2}$ SW Lots 6-7	6	55	2	160.
John E. Thompson	SE of NW Lots 3-4-5	6	58	1W	141.
James B. Overton	Lots 7-10	6	56	2	160.
	N $\frac{1}{2}$ of NE	7			
Malcolm McKinnon	SE of SW & 25 acres NE SW	9	57	2	65.
John A. Shelton	NW $\frac{1}{4}$	33			
	S $\frac{1}{2}$ SW	28	58	1W	
Elnor Bell	E $\frac{1}{2}$ NW Lots 1-2	7	54	2	153.
Louisa Verhei	S $\frac{1}{2}$ SE S $\frac{1}{2}$ SW	24	56	2	160.



Owners Valn.		Appraisers Valn.		Amt. Loan	Assessed Valn	
Land	Imp'ts.	Land	Imp'ts.		Land	Imp'ts.
				1,000.00	1,040.00	100.00
				500.00	400.00	50.00
				900.00	450.00	25.00
				1,500.00	1,590.00	200.00
				400.00	350.00	75.00
				2,700.00	2,200.00	30.00
				1,200.00	720.00	200.00
				1,200.00	900.00	150.00
				2,000.00	2,200.00	50.00
				450.00	420.00	150.00
				2,300.00	1,320.00	200.00
				3,500.00	2,400.00	250.00
				2,000.00	1,325.00	100.00
				1,500.00	800.00	250.00
				2,500.00	1,860.00	150.00
				1,500.00	1,000.00	150.00
				1,600.00	640.00	400.00
				800.00	550.00	
				1,400.00	1,000.00	100.00
				1,500.00	950.00	100.00
				1,900.00	700.00	50.00
				1,400.00	835.00	50.00
				750.00	650.00	
				300.00	180.00	50.00
				5,290.00	3,500.00	150.00
				850.00	325.00	100.00
				5,000.00	5,000.00	400.00
				1,200.00	655.00	50.00
				2,300.00	800.00	200.00
				1,500.00	900.00	300.00
				700.00	400.00	
				6,300.00	4,330.00	150.00
				1,150.00	1,000.00	50.00
				2,225.00	4,110.00	150.00
				1,500.00	600.00	50.00
				3,000.00	2,700.00	800.00
				3,000.00	2,000.00	
				1,575.00	540.00	150.00
				1,000.00	500.00	100.00
				2,425.00	900.00	150.00
				1,200.00	300.00	300.00
				1,500.00	1,170.00	100.00
				1,080.00	650.00	150.00
				1,800.00	1,200.00	75.00
				1,600.00	1,330.00	500.00
				3,000.00	1,400.00	
				3,000.00	3,000.00	200.00
				5,000.00	1,640.00	300.00
				1,200.00	1,400.00	150.00

## BONNER COUNTY—IDAHO

7 State Loans .....	\$10,350.00
Owner's Valn. ....	34,115.00
" Impts. ....	8,100.00
Total .....	<u>\$42,215.00</u>
Appraisers Valn. ....	24,190.00
" Impts. ....	1,850.00
Total .....	<u>\$26,040.00</u>
Assessed Valn. ....	11,080.00
" Impts. ....	8,825.00
Total .....	<u>\$11,905.00</u>

STATE LOANS  
BONNER COUNTY

Name	Description	Sec.	Twp.	Rg.	Acreage
Luther Oldt.....	9-11 N $\frac{1}{2}$ SE of NE $\frac{1}{4}$ of NE, etc. Lots 9-13-17 etc. ....	6	53	1E	149.16
Louise O'Donnell.....	NE of SE $\frac{1}{4}$ NW of SW $\frac{1}{4}$ Lots 1-4-5- 6-7-8 E $\frac{1}{2}$ NE S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	7	56	1E	422.21
Wm. E. Hawkins.....	Lots 4-5 W $\frac{1}{4}$ NW $\frac{1}{4}$ .....	17	57	1E	211.90
	SE $\frac{1}{4}$ SW $\frac{1}{4}$ Lots 2-3-6 .....	18			
Geo. O. Noyes.....	NE $\frac{1}{4}$ .....	10	59	1W	160.
Herbert Davis.....	SW $\frac{1}{2}$ NE $\frac{1}{4}$ NW SE.....	6	56	1E	70.
John H. Graves.....	NE .....	20	56	2W	159.25
Charles Flatz.....	SE $\frac{1}{4}$ .....	16	56	1W	160.
Jasper Shipman.....	SW NE Lots 1-2-5.....	2	56	1	110.
David Bowman.....	SE $\frac{1}{4}$ .....	10	59	1	160.
John Collins.....	SW NE SE NW W $\frac{1}{2}$ SE.....	4	56	1	160.
Elmer G. Mills.....	NW NW S $\frac{1}{2}$ NW $\frac{1}{4}$ .....	21	55	2	120.



STATE LOANS  
BONNER COUNTY

Owner's Valn.		Appraised Valn.		Amt. Loan	Assessed Valn.	
Land	Imp'ts.	Land	Imp'ts.		Land	Impts.
\$.....	\$.....	\$.....	\$.....	\$ 700.00	\$.....	\$.....
Renewal				1,500.00	2,250.00	250.00
6,750.00	1,400.00	5,350.00	1,400.00	1,500.00	280.00	.....
.....	.....	.....	.....	.....	.....	.....
3,025.00	600.00	2,040.00	450.00	750.00*	800.00	50.00
.....	.....	.....	.....	500.00	600.00	25.00
5,300.00	600.00	.....	.....	1,000.00†	1,790.00	100.00
8,000.00	2,500.00	10,000.00	.....	1,200.00	1,550.00	100.00
.....	.....	.....	.....	500.00	810.00	100.00
6,640.00	2,100.00	3,200.00	.....	1,000.00	1,200.00	50.00
.....	.....	.....	.....	500.00	1,000.00	100.00
4,400.00	900.00	3,600.00	.....	1,200.00	800.00	50.00

†I hereby find lands as represented and recommend loan.  
Signed—J. B. PETERSON.

\*Appraised by W. W. Von Canon, Acting Appraiser, 1918,  
Bonner Co. Assessor.

His value .....	8 acres @ 75.	600.
	52 " @ 20.	1,040.
	100 " @ 4.	400.
		<hr/> 2,040.

Imp. Dwelling & Barn  
Fences

300.  
150.

BANKS  
BONNER COUNTY

Des. of Prop.	Lot Sec.	Tp.	Blk. Rge.	Book Val. Land	Book Val. Impts.	Ass'd Val. Land	Ass'd Val. Impts.
BONNER COUNTY NATIONAL OF SANDPOINT							
Farmins 1st N. 120' of.....	1 & 2	.....	2	\$12826.40	.....	\$1500.00	\$6000.00
Lans Add. to Sandpoint.....	9	.....	A	1000.00	.....	185.00	400.00
Farmins 5th Add. to S.P.	3	.....	H	1165.40	.....	130.00	325.00
Farmins Add. to S.P.....	3	.....	12	1000.00	.....	180.00	400.00
Weils 2nd Ad. ....	1 & 2	.....	6	2390.95	.....	600.00	450.00
						\$2595.00	7575.00
						7575.00	
Total.....				\$18382.75	Total..	\$10170.00	

FIRST NATIONAL OF SANDPOINT

Ponderay .....	1 & 2 .....	21 .....	433.39 .....	35.00 .....	200.00 .....
I. Weil, SE ¼ SE ¼ .....	26 .....	55N. 3W. ....	100.00 .....	200.00 .....	.....
Farmins 6th, Lots.....	13 to 18 .....	8 .....	104.14 .....	115.00 .....	.....
Weils 3rd .....	11 & 12 .....	13 .....	1198.98 .....	250.00 .....	250.00 .....
West End .....	15, 16, 17 .....	27 .....	73.82 .....	170.00 .....	.....
Laws Lake Park .....	5 .....	1 .....	1553.11 .....	145.00 .....	550.00 .....
65.47 ac. park SE ¼.....	21 .....	57N. 1E .....	351.47 .....	300.00 .....	.....
Jersey Dairy Lots 13, 14, 15, 16, less school tract					
W.S.P. S. 16-57N-2W.....	.....	.....	4504.95 .....	650.00 .....	1000.00 .....
Farmins E. 82'.....	Lt.7-Bl.14 .....		7328.39 .....	1620.00 .....	2500.00 .....
			<hr/>	<hr/>	<hr/>
				3485.00 .....	4500.00 .....
				4500.00 .....	
			<hr/>	<hr/>	<hr/>
Total.....			\$15648.35	Total..\$	7985.00

CITIZENS STATE BANK OF PRIEST RIVER

Lt. 12 Bl. 7	\$ 3242.05	.....	525.00	1400.00
			1400.00	
		\$ 3242.05	\$ 1925.00	



BANKS  
BONNER COUNTY

Book Val. Fr. & Fix.	Ass'd Val. Fr. & Fix.	Cap. Stock	S & U Profits	Total	Ass'd less Pr.	Stock Ass'd
.....	.....	500-\$50000.00	\$11754.04	\$61754.04	\$18382.75	\$43371.29
.....	.....					
.....	.....					
.....	.....					
.....	.....					

.....  
(Not as'd)

.....	.....	500-\$50000.00	\$11937.99	\$61937.99	\$15648.35	\$46289.64
.....	.....					
.....	.....					
.....	.....					
.....	.....					
.....	.....					
.....	.....					
.....	.....					
.....	.....					

.....  
(Not as'd)

\$3396.65	\$1000.00	100-\$10000	\$ 3516.85	\$13516.85	\$ 6638.70	\$ 6878.15
.....	.....					

BANKS  
BLAINE COUNTY

Des. of Prop.	Lot Sec.	Tp.	Blk. Rge.	Book Val. Land	Book Val. Impts.	Ass'd Val. Land	Ass'd Val. Impts.
(BLAINE CO. NATIONAL)							
Lot 10, Blk. 41, S. 2' of Lot 9				\$ 5000.00		\$ 924.00 \$2000.00	\$2000.00
Total				\$ 5000.00		\$2924.00	
(HAILEY NATIONAL)							
Belleveu, N ½ Lot 6, Blk D	}					135.00	
Hailey, Lot 11, Blk. 33				\$20775.00		900.00	7000.00
					Impts.	7000.00	
Total				\$20775.00		8035.00	
(BELLEVEU STATE BANK)							
½ Int. N. 24' Lot 5, Blk. F	}					165.00	250.00
S. 2 ½' Lot 6, Blk. F				\$14165.00		500.00	6300.00
Lot 6, Blk. G					Impts.	6550.00	
Total				\$14165.00		\$7215.00	
(CAREY STATE BANK)							
Fr'l SE ¼ NW ¼, Sec. 27,	}					10.00	1200.00
T. 1 S., 21 E.							
" NW ¼ SE ¼, Sec. 27, T.				\$ 3198.40		10.00	800.00
1 S., 21 E.					Impts.	2000.00	
				\$ 3198.40		\$2020.00	



BANKS  
BLAINE COUNTY

bk Val. & Fix.	Ass'd Val. Fr. & Fix.	Cap. Stock	S & U Profits	Total	less Pr. Ass'd	Stock Ass'd
.....	.....	\$50,000.00	\$ 2314.64	\$52314.64	\$ 5000.00	\$47314.64
.....	.....					
.....	.....					
.....	.....	\$50,000.00	\$20733.22	\$70733.22	\$20775.00	\$49958.22
.....	.....					
.....	.....					
.....	.....					
.....	.....	\$30,000.00	\$ 8106.00	\$38106.00	\$14165.00	\$23941.00
.....	.....					
.....	.....					
.....	.....					
.....	.....	\$20,000.00	\$ 4391.90	\$24391.90	\$ 3198.40	\$20693.50
.....	.....					
.....	.....					
.....	.....					

## BLAINE COUNTY—IDAHO.

29, State Loans .....	\$ 82,500.00
Owner's Valn. ....	275,812.00
" Impts. ....	10,850.00
Total .....	286,662.00
Appraisers Valn. ....	256,605.00
Assessed Valn. ....	67,817.00
" Impts. ....	5,975.00
Total .....	\$ 73,792.00

STATE LOAN  
BLAINE COUNTY

No.	Name	Description	Sec	Twp.	Rge.	Acres
2258	C. H. Shaw	N $\frac{1}{2}$ SW $\frac{1}{4}$	29	1N	19E	8
2271	John Hughes	W $\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 11	14	1S	16E	16
		NW $\frac{1}{4}$ NE $\frac{1}{4}$	33	1S	19E	8
2277	Fred H. Gilesen	E $\frac{1}{2}$ SW $\frac{1}{4}$	29	1S	19E	8
2297	D. L. McClung	E $\frac{1}{2}$ NW $\frac{1}{4}$	33	1S	19E	8
2299	Geo. E. Cahoon	N $\frac{1}{2}$ NW $\frac{1}{4}$	30	1S	19E	7
2301	Wm. J. Buhler	SW $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 28, SE $\frac{1}{4}$ SW $\frac{1}{4}$	29	1S	19E	8
2302	D. L. McClung	E $\frac{1}{2}$ NE $\frac{1}{4}$	33	1S	19E	8
2303	John B. Cahoon	S $\frac{1}{2}$ NW $\frac{1}{4}$	28	1S	19E	5
2306	A. O. Moore	NW $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$	29	1N	19E	12
2307	J. L. Bowlden	W $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$	21	1S	20E	16
2442	H. F. Irvin	NW $\frac{1}{4}$	29	1N	19E	8
2519	Wm. Lark	W $\frac{1}{2}$ NW $\frac{1}{4}$				
2396	C. A. Nisson to	Lot 4	19	1S	20E	79
	Arthur Malcom	SE $\frac{1}{4}$ SW $\frac{1}{4}$	23	1S	19E	80
2414	Same as above	W $\frac{1}{2}$ SW $\frac{1}{4}$	32	1S	19E	120
2520	Harry L. Lasson	W $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$	29	1S	19E	80
2521	A. B. Jacklin	SE $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$	32	1S	19E	200
2525	Ross O. Jacklin	SE $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 29,	33	1N	19E	80
		E $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NE $\frac{1}{4}$	19	1N	19E	120
2534	E. L. Brockett	W $\frac{1}{2}$ SW $\frac{1}{4}$				
2535	G. B. Cusley	S $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$	32	1N	19E	80
2536	N. B. Buckler	E $\frac{1}{2}$ NW $\frac{1}{4}$				



STATE LOAN  
BLAINE COUNTY

Appraised Valn.		Owner's Valn.		Assessed Valn.		
Amt. Loan	Land	Impts.	Land	Impts.	Land	Impts.
2500.00	\$ 7500.00	\$.....	\$ 7200.00	\$.....	\$ 3200.00	\$ 375.00
500.00	3200.00	.....	2250.00	400.00	1650.00	100.00
2500.00	7500.00	.....	8160.00	.....	3200.00	.....
2400.00	7200.00	.....	7200.00	.....	3200.00	500.00
2400.00	9000.00	.....	7200.00	100.00	3200.00	.....
2100.00	6300.00	.....	6300.00	.....	2800.00	.....
(All S½ of Sec. ass'd to Fall Creek Sheep Co. same as above.)						
2300.00	7200.00	.....	7938.00	.....	3200.00	.....
(No Impts. on this. McClung is ass'd with E½ NW¼ at \$3200.00, Impts. \$500.00.)						
2400.00	.....	.....	7200.00	.....	3200.00	.....
1600.00	4950.00	.....	4994.00	500.00	2232.00	300.00
3600.00	10800.00	1500.00	10800.00	1500.00	4800.00	500.00
4500.00	16000.00	.....	16000.00	1550.00	4000.00	150.00
2800.00	9050.00	.....	9600.00	950.00	1600.00	or \$20 per acre. This 80 is ass'd to Utah & Ida. Imp. Co. along with 280 acres add'l at \$20 per acre or 360 acres \$7200. No Impts.
2500.00	7790.00	.....	8690.00	800.00	2286.00	300.00
1500.00	3975.00	.....	4800.00	.....	1200.00	.....
4200.00	13060.00	.....	14400.00	.....	4800.00	.....
2800.00	9000.00	.....	9600.00	1300.00	3200.00	.....
4500.00	13500.00	.....	17400.00	.....	6100.00	.....
2800.00	13060.00	.....	9600.00	300.00	3200.00	.....
4200.00	12850.00	.....	14400.00	400.00	(70 a. @ \$40, \$2800, 490.89 a. @ \$20, \$9818. Not segregated 1918.)	.....
2800.00	8750.00	.....	9600.00	.....	3200.00	.....

STATE LOANS  
BLAINE COUNTY

No.	Name	Description	Sec.	Twp.	Rge.	Acrea
2543	Waldemar Nielson.....	E ½ SW ¼, SW ¼ SE ¼ SE ¼ SE ¼	20	1N	19E	14
2544	Edgar Scott .....	SE ¼ NW ¼, SW ¼ NE ¼	20	1N	19E	4
2547	Wm. Barber .....	E ½ SE ¼	19	1N	19E	8
2548	A. E. Cahoon.....	N ½ SW ¼, Sec. 19, NE ¼ SE ¼	24	1N	19E	12
2568	Loa B. Larson.....	W ½ NW ¼	32	1N	19E	8
2575	C. B. Jones.....	N ½ NW ¼, Sec. 19, N ½ NE ¼	20	1N	19E	18
2611	Ephram Buhler .....	E ½ NE ¼	30	1N	19E	8
2659	Allen T. Oston.....	S ½ SE ¼, Sec. 29, E ½ NW ¼ NE ½, Sec. ....	32	3N	18E	9
2666	Euelena F. Smith.....	SE ¼ SE ¼, Sec. 29, SW ¼ SW ¼ Sec. 28, NW ¼ NW ¼, SW ¼ NW ¼	33	3N	18E	12
Name		Description	Sec.	Twp.	Rge	Acrea
L. B. Larson.....	W ½ of NW		32	1	19E	8
Ephram Buhler.....	E ½ of NE		30	1	19E	8



STATE LOANS  
BLAINE COUNTY

Amt. Loan	Appraised Valn.		Owner's Valn.		Assessed Valn.	
	Land	Impts.	Land	Impts.	Land	Impts.
5000.00	\$ 15875.00	\$.....	\$ 17680.00	\$.....	\$ 2920.00	\$.....
2000.00	6420.00	.....	6960.00	.....	1160.00	.....
					(All ass'd \$20 per acre to Geo. Curley.)	
2800.00	8700.00	.....	9600.00	800.00		
					(70 a. @ \$40, \$2800. 490.89 a. @ \$20, \$9818, all to Utah & Ida. Land & Imp. Co.)	
4200.00	12850.00	.....	14440.00	450.00		
					(NE 1/4 SW 1/4 @ \$20 to above corp. Can't find any ass't in Sec. 24.)	
2800.00	8650.00	.....	9600.00	200.00	2400.00	.....
					(To U. & I. Co., same as above, c-o A. E. Cahoon.)	
5000.00	17125.00	.....	18600.00	.....		
					(SE 1/4 NW 1/4 to U. & I. Co. This to Jas Chipman, all at \$40 an acre and \$300 Imp. on E 1/2 NE 1/4.)	
2800.00	8800.00	.....	9600.00	800.00		
					(20 a. \$1600. No Impt. All ass'd to U. & I. Imp. Co.)	
500.00	.....	.....	.....	.....	1928.00	800.00
2500.00	7500.00	.....	10000.00	800.00	4741.00	150.00
Owner's Valn.		Appraised Valn.		Amt. Loan	Assessed Valn.	
Land	Impts.	Land	Impts.		Land	Impts.
9,600.00	\$ 200.00	\$ 8,650.00	\$.....	\$ 2,800.00	\$ 2,400.00	\$.....
9,600.00	800.00	8,800.00	.....	2,800.00	1,600.00	.....

## FREMONT COUNTY—IDAHO

150 Mortgages .....	\$307,420.86
Assessed Valn. ....	313,874.00

## MORTGAGES

## Fremont County—Idaho.

Description	Sec.	Twp.	Rgc.	Mortgage	Assessed Value of Land	Im
S $\frac{1}{2}$ SW $\frac{1}{4}$ , S $\frac{1}{2}$ SE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	9	8	43E	4,000	3,275	.....
NE $\frac{1}{4}$ .....	7	9	34E	400	850	1
SE $\frac{1}{4}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ SE $\frac{1}{4}$ .....	14	10	35E	500	1,060	.....
S $\frac{1}{2}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	13	10	35E	700	1,500	.....
S $\frac{1}{2}$ .....	4	9	37E	1,000	.....	.....
SE $\frac{1}{4}$ .....	9	9	36E	850	.....	.....
W $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	24	13	38E	800	.....	.....
SW $\frac{1}{4}$ .....	17	9	36E	700	.....	.....
SW $\frac{1}{4}$ .....	5	9	36E	650	.....	.....
E $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	7	.....	.....	.....	.....	.....
NE $\frac{1}{4}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	18	10	36E	1,000	.....	.....
SW $\frac{1}{4}$ .....	33	9	33E	350	.....	.....
SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	30	.....	.....	.....	.....	.....
Lots 1-2-3 E $\frac{1}{2}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	31	10	35E	1,000	.....	.....
58 Acres on N. side of SW $\frac{1}{4}$ .....	7	7	41E	3,700	3,970	6
NW $\frac{1}{4}$ .....	29	1	40E	5,000	6,250	.....
NW $\frac{1}{4}$ .....	29	7	40E	2,760	6,250	.....
S $\frac{1}{2}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ 18, S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	17	11	36E	800	.....	.....
S $\frac{1}{2}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	18	11	36E	500	.....	.....
W $\frac{1}{2}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	22	11	36E	350	.....	.....
E $\frac{1}{2}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	22	11	35E	750	.....	.....
NW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	11	9	36E	650	.....	.....
NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	32	8	40E	1,500	2,227	.....
Lots 8 & 9, Block 60, Lot 4, Block 65—Ashton.....	.....	.....	.....	2,000	450	1,0
S $\frac{1}{2}$ NW $\frac{1}{4}$ , NW NW $\frac{1}{4}$ .....	35	10	34E	300	.....	.....
NE $\frac{1}{4}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	35	10	34E	800	.....	.....
NW $\frac{1}{4}$ .....	32	.....	.....	.....	.....	.....
NE $\frac{1}{4}$ .....	31	9	36E	800	.....	.....
NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	23	7	40E	2,500	1,750	.....
SW $\frac{1}{4}$ .....	8	.....	.....	.....	.....	.....
N $\frac{1}{2}$ NW $\frac{1}{4}$ SE NW $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	17	11	35E	1,000	.....	.....
S $\frac{1}{2}$ NE $\frac{1}{4}$ N $\frac{1}{2}$ N $\frac{1}{2}$ SE $\frac{1}{4}$ .....	27	9	42E	4,000	3,585	7
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	17	.....	.....	.....	.....	.....
N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	20	8	44E	3,000	3,150	2
NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	16	7	41E	500	1,125	4
Lot 20, Block 61, St. Anthony.....	.....	.....	.....	4,500	500	4,0
Lot 16, Block 43, Ashton .....	.....	.....	.....	700	150	4



## MORTGAGES

Fremont County—Idaho.

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of Land	Impts.
ots 7 & 8, Blk. 67, Ashton.....				400	100	300
ots 1 & 2, Blk. 18, Newdale.....				1,800	150	850
ots 3-4-5-6-7, Blk 23, Newdale.....				2,000	375	1,300
ots 3 & 4, Blk. 16, Newdale.....				600	150	500
ots 1-2-3, Blk. 10, Newdale .....				1,200	225	850
ot 8, Block 11, Newdale .....				500	125	975
ot 11, Block 1, Newdale .....				500	150	300
ot 11, Block 58, Ashton .....				2,500	200	1,200
x12 rods in NW cor. ....	9	7	40	1,200	100	500
ots 13-14-15, Blk. 5, Ashley Add. to Dubois.....				1,000	150	1,000
ot 5, Block 61, Ashton .....				1,000	250	750
ot 12, Block 44, Ashton .....				2,000	250	800
x17 rods in SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	5	7	40	1,000	150	500
ot 10, Blk. 11, Oakley Add. to Dubois.....				4,500	200	5,000
ots 11 & 12, Blk. 1, Oakley Add. to Dubois.....				11,000	500	13,500
x20 rods in SW SE $\frac{1}{4}$ .....	5	7	40	1,000	200	400
ot 6, Blk. 15, Dubois .....				1,000	75	.....
ot 10, Blk. 58, Ashton .....				2,000	200	900
$\frac{1}{2}$ SE $\frac{1}{4}$ .....	15			.....	.....	.....
$\frac{1}{2}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ .....	22	10	36	1,500	1,800	.....
ot 4, SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	7			.....	.....	.....
$\frac{1}{2}$ NW $\frac{1}{4}$ S $\frac{1}{2}$ NE $\frac{1}{4}$ E $\frac{1}{2}$ SE $\frac{1}{4}$ .....	18	9	35	1,000	1,200	.....
$\frac{1}{2}$ .....	9	11	36	1,500	.....	.....
ots 1-2-3, E $\frac{1}{2}$ NW $\frac{1}{4}$ W $\frac{1}{2}$ NE $\frac{1}{4}$ E $\frac{1}{2}$ SW $\frac{1}{4}$ .....	19	11	36	1,200	.....	.....
E $\frac{1}{4}$ , E $\frac{1}{2}$ NE $\frac{1}{4}$ .....	19			.....	.....	.....
$\frac{1}{2}$ NW $\frac{1}{4}$ .....	20	11	36	1,200	.....	.....
ots 1-2-3-4, S $\frac{1}{2}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$ .....	4	9	37	1,000	.....	.....
$\frac{1}{2}$ NW $\frac{1}{4}$ .....	4	9	37	1,000	.....	.....
$\frac{1}{2}$ NW $\frac{1}{4}$ , NE SW $\frac{1}{4}$ , Lots 3-5-6, NE $\frac{1}{4}$ .....	23	13	43	1,000	1,080	.....
$\frac{1}{2}$ SE $\frac{1}{4}$ SW SE $\frac{1}{4}$ .....	34	9	43	2,500	4,710	.....
W $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$ SW NE $\frac{1}{4}$ SE NW $\frac{1}{4}$ .....	22	8	40	500	800	.....
E $\frac{1}{4}$ NE $\frac{1}{4}$ .....	2	9	40	.....	.....	.....
E $\frac{1}{4}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	35	10	41	2,000	2,100	.....
$\frac{1}{2}$ SW $\frac{1}{4}$ .....	36			.....	.....	.....
$\frac{1}{2}$ .....	17	10	37	2,000	2,110	100
$\frac{1}{2}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ .....	28			.....	.....	.....
$\frac{1}{2}$ NW $\frac{1}{4}$ .....	27	10	37	3,250	.....	.....
W $\frac{1}{4}$ .....	9	8	38	800	1,800	.....
ots 2-3-4, E $\frac{1}{2}$ SW $\frac{1}{4}$ .....	7	12	39	3,000	3,320	100
E SE $\frac{1}{4}$ , SE NE $\frac{1}{4}$ .....	29			.....	.....	.....
W SW $\frac{1}{4}$ , NW $\frac{1}{4}$ , SW NE $\frac{1}{4}$ .....	28	11	35	2,167	1,780	100

# MORTGAGES Fremont County—Idaho.

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of Land	Imp
Lots 1-2, Blk. 1, Thomas Add. to Dubois.....				1,700		
NW $\frac{1}{4}$ W $\frac{1}{2}$ NE $\frac{1}{4}$ N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	34	9	39	1,000	1,325	
E $\frac{1}{2}$ NW $\frac{1}{4}$ , Lots 2-3 .....	7	7	45	2,000	1,575	
SE NE $\frac{1}{4}$ W $\frac{1}{2}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ SW NE $\frac{1}{4}$ NW SW $\frac{1}{4}$ .....	36					
46x80 rods in SW $\frac{1}{4}$ .....	36					
E $\frac{1}{2}$ SE $\frac{1}{4}$ .....	35	7	40	3,166	4,279	
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	27					
Com. at SW cor. of .....	26					
running E 26 r.-N. 80 r.- W 26 r.-S 80 r.....		8	41	1,500	2,030	
N $\frac{1}{2}$ .....	31	10	37	1,200	1,400	
N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	17					
N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	18	9	43	700	1,340	
E $\frac{1}{2}$ SW $\frac{1}{4}$ , SW SW $\frac{1}{4}$ .....	33	8				
Lot 3 .....	4	7	43	2,200	3,640	
SE $\frac{1}{4}$ S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	16	8	44	10,581.86	5,175	
W $\frac{1}{2}$ NW $\frac{1}{4}$ N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	20					
E $\frac{1}{2}$ NE $\frac{1}{4}$ E $\frac{1}{2}$ SE $\frac{1}{4}$ .....	19	9	40	1,000	1,325	
89 Acres in SW $\frac{1}{4}$ .....	6	7	44	3,000		
Com. at SW cor. of NW $\frac{1}{4}$ , thence E 160 r., N 66 r., W 160 r., S 66 r.....	34	8	41	2,000	4,820	
NE $\frac{1}{4}$ .....	7	7	45	1,200	1,800	
N $\frac{1}{2}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ .....	34					
SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	27					
SW SW $\frac{1}{4}$ .....	26	9	38	2,500	2,975	
SE $\frac{1}{4}$ SW NE $\frac{1}{4}$ N $\frac{1}{2}$ NE $\frac{1}{4}$ NE NW $\frac{1}{4}$ .....	20	9	40	1,000	1,235	
E $\frac{1}{2}$ SE $\frac{1}{4}$ SW SW $\frac{1}{4}$ .....	33					
SW SW $\frac{1}{4}$ .....	34	9	43	3,300	6,510	
Com. at SE cor. of SE $\frac{1}{4}$ , thence W 120 r., N. 80r., E 120 r., S 80 r.....	19	8	42	800	1,275	10
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	30	7	40	2,800	3,420	
Com. 10 rods S of NE cor. of SE $\frac{1}{4}$ , W. 30 r., N. 10 r., W 130 r., S 80 r., E 160 r., N 70 r.....	12	7	39	4,000	5,000	60
W $\frac{1}{2}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	28	9	42	4,500	4,190	70
E $\frac{1}{2}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	28	9	42	3,750	2,790	
SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	21					
N $\frac{1}{2}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	28	9	41	1,200	1,240	



# MORTGAGES Fremont County—Idaho.

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of Land	Impts.
E $\frac{1}{2}$ SW $\frac{1}{4}$ W $\frac{1}{2}$ SE $\frac{1}{4}$ NE SE $\frac{1}{4}$ Lots 3 & 4.....	7	9	42E	500	2,520	.....
Lots 3 & 4, S $\frac{1}{2}$ NW $\frac{1}{4}$ .....	1	9	34	800	850	.....
W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	10	.....	.....	.....	.....	.....
N $\frac{1}{2}$ SE $\frac{1}{4}$ .....	9	10	38	1,896	1,250	.....
SE $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ S $\frac{1}{2}$ NE $\frac{1}{4}$ S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	2	7	40	4,500	4,240	.....
SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	7	.....	.....	.....	.....	.....
S $\frac{1}{2}$ S $\frac{1}{2}$ .....	8	7	42	4,200	7,000	.....
N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	17	.....	.....	.....	.....	.....
N $\frac{1}{2}$ S $\frac{1}{2}$ .....	17	.....	.....	.....	.....	.....
SE $\frac{1}{4}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	18	7	42	3,600	4,745	.....
NW $\frac{1}{4}$ S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	17	.....	.....	.....	.....	.....
NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	18	7	42	4,200	6,900	.....
S $\frac{1}{2}$ NW $\frac{1}{4}$ SW NE $\frac{1}{4}$ .....	20	9	43	2,000	1,650	.....
NW SW $\frac{1}{4}$ .....	28	.....	.....	.....	.....	.....
E SE $\frac{1}{4}$ -22x36 rods in SE NE $\frac{1}{4}$ .....	29	9	43	4,500	4,415	400
S $\frac{1}{2}$ SE $\frac{1}{4}$ SE SE $\frac{1}{4}$ .....	18	13	39	1,300	1,100	100
E NW $\frac{1}{4}$ NW NE $\frac{1}{4}$ S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	18	13	39	1,500	1,450	.....
om. at SE cor. of SW $\frac{1}{4}$ , thence W 134 rods, 80 rods, E 134 rods, S 80 rods.....	26	8	41	1,650	1,780	.....
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	25	9	43	1,600	1,315	150
W $\frac{1}{4}$ SW $\frac{1}{4}$ .....	26	.....	.....	.....	.....	.....
E $\frac{1}{4}$ NE $\frac{1}{4}$ E $\frac{1}{2}$ SE $\frac{1}{4}$ .....	27	8	42	2,400	2,955	.....
W $\frac{1}{4}$ SE $\frac{1}{4}$ .....	27	9	43	800	1,125	.....
W $\frac{1}{4}$ NW $\frac{1}{4}$ N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	32	.....	.....	.....	.....	.....
E $\frac{1}{4}$ NE $\frac{1}{4}$ .....	31	8	45	1,000	2,575	.....
S $\frac{1}{2}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	5	.....	.....	.....	.....	.....
W $\frac{1}{4}$ NE $\frac{1}{4}$ .....	8	7	45	2,000	2,525	200
S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	26	9	43	1,600	2,000	.....
S $\frac{1}{2}$ NW $\frac{1}{4}$ & Lots 1 & 2.....	18	12	39	1,100	1,130	150
S $\frac{1}{2}$ SW $\frac{1}{4}$ S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	27	9	44	1,800	1,975	150
S $\frac{1}{2}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$ E $\frac{1}{2}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ V $\frac{1}{4}$ .....	7	.....	43	.....	.....	.....
S $\frac{1}{2}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	18	9	.....	5,000	7,820	600
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	12	.....	42	.....	.....	.....
S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	13	9	.....	.....	.....	.....
S $\frac{1}{2}$ NW $\frac{1}{4}$ & Lots 2 & 3.....	7	7	45	1,500	1,575	.....
S $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ all of NE $\frac{1}{4}$ V $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ south of Teton River.....	28	7	41	3,000	4,240	.....
ts 3 & 4 .....	5	8	43	4,000	4,230	.....
S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	24	12	38	600	1,516	200
S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	24	12	38	900	1,860	.....

MORTGAGES  
Fremont County—Idaho.

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of Land	Impts
S $\frac{1}{2}$ .....	23	12	38	3,000	6,250	200
N $\frac{1}{2}$ S $\frac{1}{2}$ .....	25	12	38	.....	.....	.....
SE $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ N $\frac{1}{2}$ SE $\frac{1}{4}$ .....	30	12	39	.....	.....	.....
W $\frac{1}{2}$ NE $\frac{1}{4}$ E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	31	.....	.....	14,000	12,010	500
E $\frac{1}{2}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	13	12	38	4,000	5,200	500
S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	5	.....	.....	.....	.....	.....
E $\frac{1}{2}$ SE $\frac{1}{4}$ .....	6	12	39	1,900	2,895	.....
SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	17	.....	.....	.....	.....	.....
SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	18	8	43	3,500	4,530	400
NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	19	.....	.....	.....	.....	.....
SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	2	.....	.....	.....	.....	.....
W $\frac{1}{2}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	11	7	43	1,000	1,135	200
NE $\frac{1}{4}$ .....	10	7	43	4,000	3,600	400
SE $\frac{1}{4}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ E $\frac{1}{2}$ SW $\frac{1}{4}$ .....	34	9	43	6,000	5,575	300
N $\frac{1}{2}$ SE $\frac{1}{4}$ E $\frac{1}{2}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	19	9	42	4,500	4,300	200
NW $\frac{1}{4}$ .....	25	7	41	2,500	1,975	.....
NE $\frac{1}{4}$ .....	17	7	41	2,000	8,000	300
Com. at NE cor. of SE $\frac{1}{4}$ , running S 36 r., W 61 r., N 36 r. E 61 r. ....	7	7	40	.....	805	200
Lots 1-2-3 of Block 27 St. Anthony.....	.....	.....	.....	800	360	600
45 acres in SW $\frac{1}{4}$ .....	6	7	40	4,000	5,100	400
Com. 82 r. N of SW cor., thence S 82 r., E 160 r., N 81 r., to S bank of Canal, W 160 r.....	33	8	40	8,000	7,915	500
Lots 9 & 10, Blk. 3, St. Anthony.....	.....	.....	.....	1,000	190	650
W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	34	8	41	300	2,025	700
Com. at NW cor. of NE $\frac{1}{4}$ , running S 120 rods, E 80 rods, N 120 rods, W 80 rods; also com. 30 r. E of NW cor. of Sec. 20, running S 80 r., E 90 r., N 80 r., W 90 r.....	20	7	41	500	4,875	.....
SW $\frac{1}{4}$ .....	8	8	41	800	650	200
Com. 80 r. N of SE cor. of 36, run. S 12 r., W 22 r., N 12 r., E 22 r.; also com. at SE cor. of NE $\frac{1}{4}$ SE $\frac{1}{4}$ , 36, W 40 r., N 20 r., E 40 r., S 20 r. 36	7	40	1,000	825	500	
Com. at SW cor. of SW $\frac{1}{4}$ of 32, N 91 r., E 23 2-3 r., S 91 r., W 23 2-3 r.....	32	8	40	500	1,120	400
SE $\frac{1}{4}$ .....	32	8	45	700	2,100	.....
NE $\frac{1}{4}$ .....	13	8	42	6,000	6,150	200



## MORTGAGES

## Fremont County—Idaho.

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of Land	Impts.
om. at SW cor. of SE $\frac{1}{4}$ of.....	32	8	40	2,000	4,027	.....
thence E 46 2-3 r., N 240 r., W 46 2-3 r. S 240 r.						
E $\frac{1}{4}$ .....	16	.....	.....	.....	.....	.....
$\frac{1}{2}$ NW $\frac{1}{4}$ .....	15	8	44	1,200	5,490	500
W $\frac{1}{4}$ .....	14	.....	.....	.....	.....	.....
$\frac{1}{2}$ SE $\frac{1}{4}$ .....	15	8	44	1,200	5,875	.....
W NE $\frac{1}{4}$ .....	3	8	42	400	1,200	.....
om. at SW cor. of SE $\frac{1}{4}$ , running N 160 r., 18 r., S 160 r., W 18 r. ....	13	7	40	800	805	.....
om. 18 r. E of SW cor. of SE $\frac{1}{4}$ , N 160 r., E 3 r., S 160 r., W 18 r. ....	13	7	40	800	805	.....
om. 36 r. E. of SE cor. of SE $\frac{1}{4}$ , N 160 r., E. 4 r., S 80 r., W 12 r., S 80 r., W 12 r. ....	13	7	40	800	805	.....
$\frac{1}{2}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	18	.....	.....	.....	.....	.....
$\frac{1}{2}$ NE $\frac{1}{4}$ .....	19	11	39	500	2,100	.....
$\frac{1}{2}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	20	.....	.....	.....	.....	.....
om. at SW cor. of SE $\frac{1}{4}$ , running N 80 r., E. 0 r., S 80 r., W 40 r. ....	19	8	42	500	1,005	250
ots 3-4 E $\frac{1}{2}$ SW $\frac{1}{4}$ .....	30	9	44	3,300	4,400	150
E $\frac{1}{4}$ .....	14	8	40	500	1,100	.....
$\frac{1}{2}$ SW $\frac{1}{4}$ .....	23	.....	.....	.....	.....	.....
$\frac{1}{2}$ SE $\frac{1}{4}$ .....	22	8	40	500	1,060	.....
ots 1-2-3-4 Blk. 8 St. Anthony.....	.....	.....	.....	900	1,000	1,425
$\frac{1}{2}$ .....	1	8	38	1,100	800	.....
$\frac{1}{2}$ SE $\frac{1}{4}$ S $\frac{1}{2}$ NE $\frac{1}{4}$ NW SE $\frac{1}{4}$ -Lot 1.....	1	.....	.....	.....	.....	.....
W SE S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	1	.....	.....	.....	.....	.....
E NE $\frac{1}{4}$ NW NE $\frac{1}{4}$ E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	12	9	41	2,500	2,750	.....

## FREMONT COUNTY, IDAHO

One Hundred and Fifty-one Deed considerations.....\$775,009.00  
 Assessed Value ..... 403,980.00

## DEEDS

## FREMONT COUNTY—IDAHO.

Bk.	Pge.	Name of Grantor	M.	Day	Year	Description
21	1	Joseph Whittle	10	5	17	Com. at SW cor. of NW 4 running N 25 R, 20 R, N 11-W 20 R-N 52 R, E 160 R, S 89 W 160 R to Beg. .... S $\frac{1}{2}$ NE $\frac{1}{4}$ .....
						Also Lot 1 Blk 1
	3	John Burk	10	11	17	SENE $\frac{1}{4}$ -E $\frac{1}{2}$ SE $\frac{1}{4}$ .....
						SWNW $\frac{1}{4}$ W $\frac{1}{2}$ SW $\frac{1}{4}$ .....
	7	O. O. Skalet	9	15	17	S $\frac{1}{2}$ NW $\frac{1}{4}$ NESW $\frac{1}{4}$ NWSE $\frac{1}{4}$ .....
	9	J. P. Clark	10	31	17	Lots 1-2-S $\frac{1}{2}$ NE $\frac{1}{4}$ .....
	10	J. P. Clark	10	31	17	Lots 3-4 S $\frac{1}{2}$ NW $\frac{1}{4}$ .....
	11	E. R. Huffman	10	31	17	Lot 3 .....
	12	W. E. Cook	8	16	17	W $\frac{1}{2}$ NE $\frac{1}{4}$ .....
	14	L. A. Vance	10	11	17	18 by 133 rods in NW $\frac{1}{4}$ .....
	17	M. G. Gray	11	1	17	SW $\frac{1}{4}$ .....
	18	J. M. Londer	11	8	17	W $\frac{1}{2}$ NW $\frac{1}{4}$ .....
	23	S. E. Collett	11	13	17	S $\frac{1}{2}$ SE $\frac{1}{4}$ SENE $\frac{1}{4}$ NESE $\frac{1}{4}$ SESW $\frac{1}{4}$ .....
						N $\frac{1}{2}$ NE $\frac{1}{4}$ NENW $\frac{1}{4}$ .....
	24	J. F. Burrell	11	6	17	SW $\frac{1}{4}$ .....
	32	J. J. Strange	11	15	17	Com. at NW cor. of SE $\frac{1}{4}$ , thence S 160 R, 20 R, N 160 R, W 20 R. Also Com. at SE c of SW $\frac{1}{4}$ W 40 R, N 160 R, E 40 R, S 160 R .....
						deeds for Town Lots and 4-5-19-20-25-26-27-28 .....
		Pages 2-6-8-13-15-16-21-22 are				
	35	J. M. Snell	9	6	17	SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....
	37	F. G. Giener	11	21	17	S $\frac{1}{2}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....
						N $\frac{1}{2}$ NE $\frac{1}{4}$ .....
	38	D. E. Wooley	11	21	17	SW $\frac{1}{4}$ S $\frac{1}{2}$ NW $\frac{1}{4}$ S $\frac{1}{2}$ SE $\frac{1}{4}$ .....
	39	J. D. McArthur	11	3	17	SW $\frac{1}{4}$ N $\frac{1}{2}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{2}$ .....
	44	Z. W. Rhodehouse	11	19	17	NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....
	45	Robt. Sanderson	11	24	17	S $\frac{1}{2}$ NE $\frac{1}{4}$ N $\frac{1}{2}$ SE $\frac{1}{4}$ .....
	46	J. H. Remington	11	24	17	Lot 4 .....
	53	Perry Stone	11	30	17	SW $\frac{1}{4}$ .....
	54	B. F. Hutton	11	30	17	SW $\frac{1}{4}$ .....
	57	William Walker	11	19	17	NE $\frac{1}{4}$ .....
	59	James Allison	12	5	17	S $\frac{1}{2}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....
	60	Godfrey Ingstrom	12	5	17	N $\frac{1}{2}$ NE $\frac{1}{4}$ .....
						S $\frac{1}{2}$ SE $\frac{1}{4}$ .....
						SWSW $\frac{1}{4}$ .....
						NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....
						SWSW $\frac{1}{4}$ .....
	62	Earl Day	12	5	17	Com. 62 R. N of SW cor. of SW $\frac{1}{4}$ , thence 20 R, N 8 R, E 48 R, N 90 R, W 68-S 98 R .....
	63	R. F. Thompson	11	27	17	Com. 19 R E of SW cor. of SE $\frac{1}{4}$ , running 40 R-N to Snake River NE along River to of beginning S 80 R. ....
						Town Lots Pages 43-47-49-50-51-52-61 Dat
		Pages 36-40-40-42-48-55-56-58				



DEEDS  
FREMONT COUNTY—IDAHO.

Sec.	Twp.	Rge.	Assessed-Value	Impts.	Consideration	Stamps	Name of Grantee
9	9	43E	\$.....	\$.....	\$.....	\$.....	
0	9	43E	5,075.	.....	6,000.	.....	Zera Whittle
3	10	36E	585.	.....	1.	.....	James Webster
4	.....	.....	.....	.....	.....	.....	
2	9	41E	1,075.	.....	1,100.	.....	E. W. Jenkins
1	13	42E	525.	.....	500.	.....	W. S. McKea
1	13	42E	525.	.....	2,500.	.....	W. S. McKea
6	7	40E	1,010.	.....	2,800.	.....	A. N. Johnson
0	7	41E	662.	.....	1,400.	.....	O. O. Skalet
7	9	43E	260.	.....	295.	.....	George Broadbent
6	8	40E	16,240.	.....	24,000.	.....	O. L. Flint
0	8	41E	700.	.....	2,000.	.....	S. L. Hammer
7	8	41E	1,200.	.....	1.	.....	J. F. Fisher
3	.....	.....	.....	.....	.....	.....	
3	8	41E	1,100.	.....	1,600.	.....	Warren Shelton
3	7	39E	.....	.....	.....	.....	
3-34	Dated	prior to Oct. 1917; also 29-30-31 are for Town Lots.					
	7	43E	1,000.	.....	2,000.	.....	F. M. Snell, Jr.
	8	40E	800.	.....	2,000.	.....	Eph. & Alf. Ricks
	.....	.....	.....	.....	.....	.....	Eph. & Alf. Ricks
	8	41E	900.	.....	1,800.	.....	Eph. & Alf. Ricks
	8	41E	850.	.....	1,800.	.....	Eph. & Alf. Ricks
	7	39E	800.	.....	3,400.	.....	J. E. Mason
	8	40E	800.	.....	1,000.	.....	Eph. & Alf. Ricks
	7	39E	.....	.....	400.	.....	Berd Power
	7	41E	6,000.	550.	13,600.	.....	Earl Day
	9	34E	1,000.	200.	1,400.	.....	R. E. Stork
	8	41E	450.	.....	.....	1.00	D. G. Brown
	8	41E	300.	.....	.....	.....	J. E. Pincock
	8	40E	.....	.....	.....	.....	
	7	41E	600.	.....	1,700.	1.00	Trude & Fisher
	.....	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	3,400.	3.50	L. E. Hill.
	.....	.....	.....	.....	.....	.....	
2	8	41E	262.	.....	500.	.....	
prior to Oct. 1917.							

## DEEDS—FREMONT COUNTY—(Continued.)

Bk.	Pge.	Name of Grantor	M.	Day	Year	Description
21	71	John A. McMinn.....	12	21	17	86 Acres in SE $\frac{1}{4}$ .....
	72	Fred D. Taylor.....	12	6	17	N $\frac{1}{2}$ NE $\frac{1}{4}$ .....
						S $\frac{1}{2}$ SE $\frac{1}{4}$ .....
	73	G. R. Bomman.....	11	13	17	W $\frac{1}{2}$ E $\frac{1}{2}$ NW $\frac{1}{4}$ .....
	74	James P. Jensen.....	11	2	17	NE $\frac{1}{4}$ SW $\frac{1}{4}$ Lot 4, also 60x80 rods in SW $\frac{1}{4}$ .....
	75	Robert Helm .....	12	1	17	W $\frac{1}{2}$ SW $\frac{1}{4}$ .....
						E $\frac{1}{2}$ SE $\frac{1}{4}$ .....
	78	T. E. Murphy.....	12	4	17	S $\frac{1}{2}$ NE $\frac{1}{4}$ N $\frac{1}{2}$ SE $\frac{1}{4}$ .....
	79	W. R. Moon.....	12	13	17	Com. 40 R. W. of SE cor. of SE $\frac{1}{4}$ , thence W. 24 R., N. 80 rods, E. 24 R., S. 80 R.....
	86	G. R. Silkey.....	12	17	17	Lot 2, E. 1-3 SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....
	87	Ruth B. Siddomay.....	12	18	17	SE $\frac{1}{4}$ .....
						N $\frac{1}{2}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....
	88	Ruth B. Siddomay.....	12	18	17	Lot 1, Part of SE $\frac{1}{4}$ .....
						Com. at SE cor. of NE $\frac{1}{4}$ , thence N. 160 R., W. 100 R. E.....
	109	Horace Andrus.....	1	7	18	Half Int. in SE $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ S $\frac{1}{2}$ NE $\frac{1}{4}$ .....
	104	A. McFarland.....	1	7	18	E $\frac{1}{2}$ SW $\frac{1}{4}$ .....
	105	D. C. Howard.....	12	21	17	SW $\frac{1}{4}$ .....
	106	Reuben Moon .....	1	8	18	35 Acres in NW $\frac{1}{4}$ .....
	110	Julia A. Sorensen.....	12	24	17	NE $\frac{1}{4}$ NE $\frac{1}{4}$ S $\frac{1}{2}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....
	113	Ray G. Thompson.....	1	14	18	115x120 rods in NW $\frac{1}{4}$ .....
	114	Zick Hall .....	1	12	18	NE $\frac{1}{4}$ .....
		Pages 64-65-66-67-68-70-76-77-80				-81-82-24-85-90-100-101-102-108-109-111 ar
	116	W. N. Kidd.....	12	27	17	W $\frac{1}{2}$ NW $\frac{1}{4}$ W $\frac{1}{2}$ SW $\frac{1}{4}$ .....
	117	David Barney .....	11	2	17	SE $\frac{1}{4}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....
	124	W. R. Gillespie.....	1	13	18	W $\frac{1}{2}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....
						N $\frac{1}{2}$ NE $\frac{1}{4}$ .....
	126	A. L. McReynolds.....	1	1	18	NE $\frac{1}{4}$ .....
	131	D. E. Blevins.....	2	9	18	N $\frac{1}{2}$ SE $\frac{1}{4}$ .....
						W $\frac{1}{2}$ SW $\frac{1}{4}$ .....
	132	Edward Gilg .....	2	7	18	Lots 1-2-S $\frac{1}{2}$ NE $\frac{1}{4}$ .....
	134	Eli B. Clark.....	2	9	18	Com. at SW cor. of E $\frac{1}{2}$ SE $\frac{1}{4}$ .....
						Running N. 80 R., E. 20 R., S. 80 R., W. 20 R. ....
	135	T. P. McFarland.....	2	9	18	NW $\frac{1}{4}$ N $\frac{1}{2}$ SW $\frac{1}{4}$ .....
	137	H. L. Oakley.....	12	1	17	SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....
						N $\frac{1}{2}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....
	138	H. F. Halgreen.....	2	13	18	Com. at S. E. Cor. of SW $\frac{1}{4}$ , running W. 134 R., N. 80 R., E. 134 R., S. 80 R.....
	140	H. R. Tucker.....	2	18	18	W $\frac{1}{2}$ E $\frac{1}{2}$ NW $\frac{1}{4}$ .....
	142	Earl E. Hix.....	1	18	18	E $\frac{1}{2}$ NE $\frac{1}{4}$ .....
						NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....
						NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....
						SW SW $\frac{1}{4}$ .....



## DEEDS—FREMONT COUNTY—(Continued.)

Sec.	Twp.	Rge.	Assessed-Value	Impts.	Consideration	Stamps	Name of Grantee
7	7	40E	9,640.	.....	8,500.	8.50	W. E. Hunter
4	7	40E	500.	.....	1,000.	1.00	Eph. & Alf. Ricks
3	.....	.....	.....	.....	.....	.....	.....
8	7	41E	1,765.	.....	3,400.	2.00	W. R. Moon
9	7	40E	6,200.	.....	1.	4.00	G. O. Gensen
5	7	45E	2,200.	.....	4,400.	3.50	Geo. L. Kinsbrough
6	.....	.....	.....	.....	.....	.....	.....
9	9	43E	5,115.	.....	10,700.	11.00	Gus A. Zsenburg
5	7	39E	1,080.	.....	1,500	1.50	A. M. Moon
2	8	41E	7,165.	.....	1.	.....	.....
2	7	41E	7,295.	.....	11,000.	11.00	Fred B. Eckman
2	.....	.....	.....	.....	.....	.....	.....
2	7	41E	.....	.....	.....	.....	K. W. Siddonay
2	7	41E	5,000.	.....	8,000.	8.00	F. K. Siddonay
2	7	40E	4,240.	.....	5,000.	1.00	W. M. Andrus
8	7	40E	3,085.	.....	4,000.	2.50	Z. G. Hendricks
3	8	42E	4,025.	.....	10,000.	7.50	W. E. Hunter
2	7	39E	2,250.	.....	4,375.	.50	E. L. Terry
7	7	40E	1,300.	.....	1.	.....	H. W. Thornock
2	7	39E	2,700.	.....	5,000.	2.00	G. H. Phillips
9	8	41E	1,025.	.....	900.	1.00	G. E. Pincock
Town Lots. Pages 53-89-91-92-92-94-95-96-97-98-107-112 are dated previous to Oct. 1917							
8	7	45E	1,800.	.....	4,000.	3.50	Peter E. Heeley
7	8	40E	2,425.	.....	8,000.	.....	Zed Earl
9	8	41E	6,700.	.....	9,450.	6.50	P. S. Wilcox
2	.....	.....	.....	.....	.....	.....	.....
6	8	42E	3,400.	.....	6,500.	5.50	E. L. Hargis
4	13	42E	1,500.	.....	1,500.	1.50	W. S. McKea
3	.....	.....	.....	.....	.....	.....	.....
6	8	43E	5,150.	.....	12,000.	12.00	C. Z. Lucas
5	7	41E	300.	.....	1,250.	1.00	H. C. Robinson
3	8	40E	800.	.....	2,125.	2.50	Eph. & Alf. Ricks
4	12	33E	1,325.	.....	5,000	5.00	C. A. Oakley
9	.....	.....	.....	.....	.....	.....	.....
6	8	41	1,780.	.....	3,000.	3.00	A. Z. Barker
7	7	41	925.	.....	3,500.	3.50	W. B. Baker
3	8	39	.....	.....	.....	.....	.....
9	.....	.....	1,175.	.....	1,500.	1.00	Elizabeth Hix
8	.....	.....	.....	.....	.....	.....	.....
7	8	40	.....	.....	.....	.....	.....

## DEEDS—FREMONT COUNTY—(Continued.)

Bk.	Pge.	Name of Grantor	M.	Day	Year	Description
21	144	Purdy .....	2	23	18	NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....
	147	T. Z. May.....	2	25	18	NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....
	149	Main Dayley .....	2	1	18	S $\frac{1}{2}$ NE $\frac{1}{4}$ N $\frac{1}{2}$ SE $\frac{1}{4}$ .....
						E $\frac{1}{2}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ E $\frac{1}{2}$ .....
		Pages 115-127-128-129-130-133-				SE $\frac{1}{4}$ .....
150		G. E. Davenport.....	2	26	18	136-139-148 Town Lots Pages 118-119-120
151		Henry White .....	3	4	18	N $\frac{1}{2}$ SE $\frac{1}{4}$ .....
						Com. at NW cor. of NE $\frac{1}{4}$ and running
						S. 47 $\frac{1}{2}$ R., E. 160 R., N. 33 R., W.
						12 2-3 R. ....
						N. 1 $\frac{1}{2}$ R., W. 12 R., N. 12 R., W. 134 R.
153		Geo. I. Bromer.....	2	16	18	N $\frac{1}{2}$ SW $\frac{1}{4}$ .....
						E $\frac{1}{2}$ SE $\frac{1}{4}$ .....
155		Phillip Moon .....	12	14	17	Com. 54 R., N. of SE cor. of
						running N. 26 R., W. 112 R., S. 26 R., E.
						112 R. ....
157		W. C. Seaman.....	3	8	18	E $\frac{1}{2}$ SE $\frac{1}{4}$ .....
						Lots 5-6-7-10 .....
158		J. F. Toosh.....	2	27	18	SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....
160		Frank Reed .....	1	7	18	NW $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ .....
						NE $\frac{1}{4}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....
161		T. H. Gilbert.....	4	9	18	NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....
162		Peter Davis .....	11	27	17	Lots 1-2 S. $\frac{1}{2}$ NE $\frac{1}{4}$ .....
163		G. H. Egbert.....	11	27	17	Lot 2 SW NE .....
168		Gideon Wineger .....	3	20	18	Com. at NE cor. of NE $\frac{1}{4}$ thence W. 120
						R., S. 80 R., E. 81 R. N. 48 R., E. 39 R.,
						N. 32 R. to beg.
169		E. E. Richards.....	3	9	18	NE $\frac{1}{4}$ .....
173		C. C. Moore.....	3	1	18	S $\frac{1}{2}$ S $\frac{1}{2}$ .....
						NW $\frac{1}{4}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ E $\frac{1}{2}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$
						SW $\frac{1}{4}$ .....
174		A. M. Bird.....	3	30	18	NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....
		Pages 152-156-159-164-165-166-				170-171-172-ok75 Town Lots Pages 154-167
178		G. S. Fisher.....	4	4	18	Lot 1, NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....
						Lots 3-4 .....
180		Ed. Maaz .....	3	21	18	NW $\frac{1}{4}$ SE $\frac{1}{2}$ and 100x160 R. in SW $\frac{1}{4}$
						subject to Mort. 7000.....
181		Alex Beckett .....	3	21	18	NW $\frac{1}{4}$ SE $\frac{1}{2}$ & 40x160 R. in SW $\frac{1}{4}$ .....
782		" "	3	21	18	60x160 rods in SW $\frac{1}{4}$ .....
184		S. W. McKnight.....	3	29	18	S $\frac{1}{2}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....
185		Walter Clements.....	3	25	18	SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....
						NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....
186		Richard Shirley.....	2	10	18	E $\frac{1}{2}$ NW $\frac{1}{4}$ , Lots 2-3 .....
188		Frank Garbe .....	3	10	18	Lots 3-4, E 1-3 SW $\frac{1}{4}$ .....
192		Geo. S. Davis.....	3	20	18	W $\frac{1}{2}$ NE $\frac{1}{4}$ E $\frac{1}{2}$ NW $\frac{1}{4}$ W $\frac{1}{2}$ SE $\frac{1}{4}$ .....
193		Danford McArthur.....	4	6	10	NE $\frac{1}{4}$ .....
194		James McArthur .....	4	6	18	E $\frac{1}{2}$ .....
195		J. G. Wheeler.....	2	12	18	SE $\frac{1}{4}$ .....
						SW $\frac{1}{4}$ .....
196		Maroni Brown .....	3	10	18	NE $\frac{1}{4}$ SW $\frac{1}{4}$ .....
201		O. O. Skalet.....	12	4	17	Lots 10-11, E $\frac{1}{2}$ SW $\frac{1}{4}$ .....



## DEEDS—FREMONT COUNTY—(Continued.)

Sec.	Twp.	Rge.	Assessed-Value	Impts.	Consideration	Stamps	Name of Grantee
6	8	40	500.	.....	800.	1.00	Frank Reed
5	.....	.....	.....	.....	.....	.....	.....
0	8	41	400.	.....	1,000.	.50	C. E. Lloyd
6	9	39	1,850.	.....	2,000.	2.00	S. E. Rigby
21-122-123-125	.....	.....	.....	.....	.....	.....	.....
8	7	40E	2,755.	.....	3,000.	3.00	O. O. Skalet
6	8	41E	1,915.	.....	4,500.	300. 2.50	L. H. Cfielbert
1	9	42E	2,675.	.....	3,800.	1.00	Rosa A. Hogg
0	.....	.....	.....	.....	.....	.....	.....
3	7	40E	1,610.	.....	1,800.	2.00	M. E. Smith
1	8	41E	1,100.	.....	1,800.	1.50	W. L. Robinson
6	8	42	.....	.....	.....	.....	.....
5	9	42E	1,630.	.....	2,000.	2.00	Alex Becksted
5	8	40E	1,100.	.....	4,000.	3.00	Chas. Mackert
6	.....	.....	.....	.....	.....	.....	.....
2	8	42E	250.	.....	1,000.	1.00	S. L. Brown
5	8	43E	2,390.	.....	200.	.....	G. H. Egbert
5	8	43E	.....	.....	.....	.....	.....
6	8	40E	6,650.	.....	16,000.	500. 8.50	Ephriam Peterson
2	8	44E	7,350.	.....	17,000.	8.50	Z. J. Wilcox
7	.....	.....	.....	.....	.....	.....	.....
5	7	41E	1,275.	.....	2,800.	.....	Eli. B. Clark
Dated prior to Oct., 1919.							
1	8	41E	400.	.....	1.	.....	Sam A. Trudl
0	.....	.....	.....	.....	.....	.....	.....
7	7	41E	8,325.	.....	3,500.	.....	Alex Beckett
7	7	41E	.....	.....	8,000.	1.00	Z. S. McArthur
3	14	35E	.....	.....	6,000.	.....	Dan McArthur
8	9	35E	775.	.....	10.	1.00	Henry Fitter
7	.....	.....	.....	.....	1.	.50	Thomas Clements
7	7	45E	1,575.	.....	3,500.	3.50	Clyde Lamont
0	9	44E	.....	.....	7,800.	4.00	Ernest Knekle
5	8	37E	1,100.	.....	1,000.	.....	C. E. Branwell
9	8	38E	400.	.....	2,000.	2.00	Walter Olson
4	8	38E	2,375.	.....	3,000.	3.00	Walter Olson
1	.....	.....	.....	.....	.....	.....	.....
2	8	45E	1,195.	.....	2,000.	2.00	Samuel Schwenderman
7	8	45E	1,000.	.....	1.	1.00	Lester T. Moore
9	8	42E	3,525.	.....	600.	6.00	Maroni Brown

## DEEDS—FREMONT COUNTY—(Continued.)

Bk.	Pge.	Name of Grantor	M.	Day	Year	Description
21	202	Lou A. Tuttle.....	3	25	18	Undivided 2-3 Int. in E. $\frac{1}{2}$ NE $\frac{1}{4}$ ..... N $\frac{1}{2}$ NW $\frac{1}{4}$ SW NW $\frac{1}{4}$ .....
	203	G. J. Simons.....	4	18	18	NE $\frac{1}{4}$ SW $\frac{1}{4}$ .....
	204	D. R. Gibbs .....	3	1	18	E $\frac{1}{2}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ E $\frac{1}{2}$ .....
	206	Earl A. Lenk.....	5	1	18	E $\frac{1}{2}$ NW $\frac{1}{4}$ N $\frac{1}{2}$ SW $\frac{1}{4}$ .....
		Pages 179-183-187-189-191-197-				198-199-200-205-207-208-209-210 Town Lots
	211	F. H. Godfrey.....	2	9	18	S $\frac{1}{2}$ SE $\frac{1}{4}$ . Also 19 A. in Lot 3.....
	212	W. N. Smith .....	3	30	18	E $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ N $\frac{1}{2}$ NE $\frac{1}{4}$ ..... E $\frac{1}{2}$ NW $\frac{1}{4}$ .....
	215	G. F. Burnham.....	3	4	18	W $\frac{1}{2}$ NW $\frac{1}{4}$ .....
						N $\frac{1}{2}$ NE $\frac{1}{4}$ .....
						S $\frac{1}{2}$ SE $\frac{1}{4}$ E $\frac{1}{2}$ SW $\frac{1}{4}$ .....
	220	H. R. Griffith.....	5	6	18	S $\frac{1}{2}$ SE $\frac{1}{4}$ S $\frac{1}{2}$ SE $\frac{1}{4}$ .....
						SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....
	224	Nancy S. Singleton.....	5	15	18	103 Acres in NW $\frac{1}{4}$ .....
	225	A. Wardle .....	5	15	18	10 Acres in SW cor. ....
	228	O. P. Gruke .....	4	11	18	S $\frac{1}{2}$ NE $\frac{1}{4}$ S $\frac{1}{2}$ NW $\frac{1}{4}$ .....
	229	P. S. Parkinson.....	5	17	18	SW $\frac{1}{4}$ .....
	233	Z. W. Webster.....	1	14	18	SW $\frac{1}{4}$ .....
	235	Henry Bess .....	5	29	18	SW $\frac{1}{4}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....
						NW $\frac{1}{4}$ SW $\frac{1}{4}$ .....
						NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....
	236	Gus A. Isenburg.....	6	13	18	W $\frac{1}{2}$ NW $\frac{1}{4}$ .....
						N $\frac{1}{2}$ NE $\frac{1}{4}$ .....
						S $\frac{1}{2}$ SE $\frac{1}{4}$ E $\frac{1}{2}$ SW $\frac{1}{4}$ .....
	238	Elizabeth Hix .....	6	3	18	E $\frac{1}{2}$ NE $\frac{1}{4}$ .....
						NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....
						SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....
	243	W. R. Short.....	12	13	17	W $\frac{1}{2}$ SW $\frac{1}{4}$ .....
		Pages 213-216-217-218-219-221-				222-223-226-230-232-233-234-237-247-241
	244	L. B. Rice.....	6	10	18	82 Acres in SW $\frac{1}{4}$ .....
	245	Geo. A. Workman.....	6	10	18	70 Acres in SE $\frac{1}{4}$ .....
	246	Martha Hale .....	6	21	18	SW $\frac{1}{4}$ .....
						NW $\frac{1}{4}$ .....
	253	E. E. McDaniels.....	7	1	18	SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....
	255	J. E. Pincock.....	6	25	18	S $\frac{1}{2}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....
	256	S. A. Trude & G. F. Fisher .....	7	2	18	E $\frac{1}{2}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ S $\frac{1}{2}$ SW $\frac{1}{4}$ ..... N $\frac{1}{2}$ N $\frac{1}{2}$ .....
						N $\frac{1}{2}$ NE $\frac{1}{4}$ .....
	258	Gus N. Seely.....	7	9	18	Lot 1 and 11 acres in.....
						Lots 1-2-3-4 .....
	259	Eli M. Harris.....	4	6	18	S $\frac{1}{2}$ SE $\frac{1}{4}$ .....
	260	May Hesemen .....	6	5	18	NW $\frac{1}{4}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....
	261	" " .....	6	5	18	SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....
						NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....
	262	Jas. A. Farnsworth..	7	13	18	NW $\frac{1}{4}$ SE $\frac{1}{4}$ N $\frac{1}{2}$ S $\frac{1}{2}$ SE $\frac{1}{4}$ .....
	265	A. S. Anderson.....	7	16	18	SW $\frac{1}{4}$ S $\frac{1}{2}$ NE $\frac{1}{4}$ N $\frac{1}{2}$ SE $\frac{1}{4}$ .....
	268	W. C. Homard.....	7	13	18	S $\frac{1}{2}$ NW $\frac{1}{4}$ W $\frac{1}{2}$ SW $\frac{1}{4}$ .....
						E $\frac{1}{2}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....





## DEEDS—FREMONT COUNTY—(Continued.)

Bk.	Pge.	Name of Grantor	M.	Day	Year	Description
21	270	Eli B. Clark.....	7	23	18	N $\frac{1}{2}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....
	274	O. S. Davenport.....	17	31	18	S $\frac{1}{2}$ SW $\frac{1}{4}$ .....
		Pages 247-248-249-250-251-252-				N $\frac{1}{2}$ SW $\frac{1}{4}$ SW NW $\frac{1}{4}$ .....
		254-257-263-264-266-267-269-271-272-273				
	275	F. A. Miller.....	7	31	18	Com. at SE cor. of.....
						thence W 113 1-3 R., N. 240 R., E. ss1-3
						R., S. 30 R., E 80 R., S 200 R., to beg..
	276	E. W. Jenkins.....	7	13	18	16x30 rds. in SE Cor.....
	277	William Brown.....	8	6	18	S $\frac{1}{2}$ NE $\frac{1}{4}$ .....
						S $\frac{1}{2}$ SW $\frac{1}{4}$ .....
	281	H. C. Robinson.....	8	15	18	10 Acres in SW cor. of SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....
	282	J. A. Worrell.....	8	10	18	39 A. in lots 1-2.....
	283	T. J. Broman.....	8	17	18	S $\frac{1}{2}$ NE $\frac{1}{4}$ Lot 2.....
	285	R. Z. Rankin.....	8	3	18	S $\frac{1}{2}$ SW $\frac{1}{4}$ .....
	286	James E. Thompson..	7	27	18	NW $\frac{1}{4}$ E $\frac{1}{2}$ SW $\frac{1}{4}$ .....
						S $\frac{1}{2}$ SW $\frac{1}{4}$ .....
	287	C. W. Hooper.....	8	27	18	S $\frac{1}{2}$ NW $\frac{1}{4}$ .....
	290	Mary H. Browner.....	7	6	18	W $\frac{1}{2}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....
						N $\frac{1}{2}$ NE $\frac{1}{4}$ .....
	292	S. M. McNees.....	9	2	18	N $\frac{1}{2}$ .....
	295	C. A. Wenter.....	9	16	18	SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....
						Lots 3-4.....
	298	Blanche Hamer.....	9	20	18	Lots 1-2.....
	301	Albert Morefield.....	11	22	17	S $\frac{1}{2}$ SE $\frac{1}{4}$ .....
	302	Adolph Bolland.....	8	2	18	SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....
						NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....
	303	F. M. Hammond.....	9	9	18	NW $\frac{1}{4}$ .....
		Pages 278-279-280-284-288-289-				291-293-296-297-299-300-Town Lots and 294
	308	G. R. Sharp.....	10	7	18	SE $\frac{1}{4}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....
						SW $\frac{1}{4}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ .....
	309	C. E. Lloyd.....	10	15	18	Part of lot 3 in.....
						S $\frac{1}{2}$ SE $\frac{1}{4}$ N. of St. Anthony canal.....
	310	Ingrid Johnson.....	10	16	18	$\frac{3}{4}$ Int. NW $\frac{1}{4}$ .....
						W $\frac{1}{2}$ NW $\frac{1}{4}$ W $\frac{1}{2}$ SW $\frac{1}{4}$ .....
	311	C. F. Burt.....	10	12	18	N $\frac{1}{2}$ NW $\frac{1}{4}$ .....
						SW $\frac{1}{4}$ S $\frac{1}{2}$ NW $\frac{1}{4}$ .....
	312	L. R. Allen.....	8	22	18	W $\frac{1}{2}$ E $\frac{1}{2}$ .....
	313	Geo. McArthur.....	10	18	18	40 Acres in NE $\frac{1}{4}$ .....
	315	D. N. Abbott & C., his wife.....	10	19	18	S $\frac{1}{2}$ NE $\frac{1}{4}$ .....
	316	D. N. Abbott & C., his wife.....	10	19	18	S $\frac{1}{2}$ SW $\frac{1}{4}$ S $\frac{1}{2}$ SE $\frac{1}{4}$ .....
	318	F. C. Wright.....	9	24	18	SE $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ .....
	320	David Barney.....	10	21	18	105 Acres in SE $\frac{1}{4}$ .....
						22 Acres in SW $\frac{1}{4}$ .....
	321	C. F. Barnes.....	1	29	18	68x94 Rds. in SE $\frac{1}{4}$ .....
	322	H. A. Groner.....	6	22	18	SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....
	324	Horace Andrus.....	10	21	18	SE SW $\frac{1}{4}$ NE $\frac{1}{4}$ S $\frac{1}{2}$ NE $\frac{1}{4}$ .....
	325	Jones Hedges.....	11	18	18	60x160 rds. on N. side SW $\frac{1}{4}$ .....



## DEEDS—FREMONT COUNTY—(Continued.)

Sec.	Twp.	Rge.	Assessed-Value	Impts.	Consideration	Stamps	Name of Grantee
5	9	41E	4,784.	.....	12,000.	9.00	Bur Johnson
3	11	40E	1,400.	.....	1.	150	A. S. Farnsworth
26	.....	.....	.....	.....	.....	.....	.....
Town Lots							
2	8	40E	8,525.	.....	27,200.	27.50	E. Gagle & E. Bosth
3	7	39E	405.	.....	1,000.	1.00	John E. Mason
0	8	45E	3,500.	.....	100.	.50	T. G. Brown
9	.....	.....	.....	.....	.....	.....	.....
5	7	41E	300.	.....	2,500.	1.50	Bur Johnson
5	7	41E	1,950.	.....	3,500.	2.50	Nellie L. Stalker
9	8	45E	1,660.	.....	100.	1.00	William Brown
6	9	43E	2,000.	.....	1.	1.00	K. Z. Fenderhart
5	8	40E	500.	.....	750.	1.00	L. Z. Garnor
0	.....	.....	.....	.....	.....	.....	.....
8	8	43E	1,710.	.....	1.	1.00	R. J. Rankin
8	8	41E	800.	.....	1,500	1.00	Roy Kuttler
7	.....	.....	.....	.....	.....	.....	.....
1	8	38E	800.	.....	1,200.	2.50	E. A. Luck
5	9	41E	1,600.	.....	1,900.	2.00	Alvin Keller
2	8	41E	.....	.....	.....	.....	.....
2	7	40E	2,862.	.....	6,300.	3.50	Walter Olson
1	7	40E	.....	.....	7,000.	.....	Jesse Griffin
3	8	44E	950.	.....	1.	1.00	Henry Bolland, Sr.
0	.....	.....	.....	.....	.....	.....	.....
4	8	42E	3,625.	.....	1.	5.50	R. J. Rankin
dated prior to Oct., 1917.							
6	8	42E	3,475.	.....	7,400.	6.00	Alex McFarland
5	.....	.....	.....	.....	.....	.....	.....
2	8	41E	1,065.	.....	1,000.	1.00	J. W. Lloyd
1	.....	.....	.....	.....	.....	.....	.....
5	7	40E	13,975.	.....	12,400.	8.00	L. E. Johnson et al.
4	.....	.....	.....	.....	.....	.....	.....
2	8	40E	800.	.....	2,000.	2.00	E. & A. Ricks
1	.....	.....	.....	.....	.....	.....	.....
0	8	39E	1,710.	.....	4,100.	4.50	R. N. Holcomb
6	7	40E	1,757.	.....	6,188.	6.00	L. E. Johnson
2	8	43E	1,820.	.....	7,000.	7.00	Clara E. Abbott
0	7	41E	5,375.	500.	16,000.	13.00	D. N. Abbott
0	8	44E	1,700.	.....	3,800.	2.50	F. A. Baily
1	8	40E	7,100.	1,000.	28,575.	14.50	E. Z. Peterson
2	.....	.....	.....	.....	.....	.....	.....
1	8	40E	5,780.	.....	7,000.	5.00	David Barney
3	8	40E	2,110.	.....	1.	2.00	Royal Groner
2	9	40E	4,240.	.....	1.	.....	David Barney
7	7	41E	3,970.	600.	9,500.	9.50	Neils Poulson

## DEEDS—FREMONT COUNTY—(Continued.)

Bk.	Pge.	Name of Grantor	M.	Day	Year	Description
21	326	Ross J. Comstock.....	9	1	18	NW $\frac{1}{4}$ .....
	330	Paul Fletcher .....	9	5	18	E $\frac{1}{2}$ NW $\frac{1}{4}$ .....
						W $\frac{1}{2}$ NE $\frac{1}{4}$ .....
	332	Emily Newbold .....	9	22	18	61 A. in NW $\frac{1}{4}$ .....
	333	Chris Peterson .....	9	20	18	60x80 rds. in NE $\frac{1}{4}$ .....
		Pages 314-317-319-323-327-328-				329-331 Town Lots.
	334	R. R. Thorsted.....	11	26	18	NE $\frac{1}{4}$ NE $\frac{1}{4}$ S $\frac{1}{2}$ NE $\frac{1}{4}$ .....
	335	W. R. Roylance.....	3	16	18	E $\frac{1}{2}$ NE $\frac{1}{4}$ Lot 4.....
	336	Ephriam Peterson.....	3	30	18	NE $\frac{1}{4}$ .....
	337	W. W. Edgington.....	11	30	18	SE $\frac{1}{4}$ .....
						NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....
	339	O. O. Skalet.....	11	29	18	SW $\frac{1}{4}$ SE $\frac{1}{4}$ S $\frac{1}{2}$ SW $\frac{1}{4}$ .....
						NW $\frac{1}{4}$ NE $\frac{1}{4}$ E $\frac{1}{2}$ NW $\frac{1}{4}$ .....
	340	Frank Starr .....	11	18	18	S $\frac{1}{2}$ SE $\frac{1}{4}$ .....
						E $\frac{1}{2}$ NE $\frac{1}{4}$ .....
	342	Stillman Young.....	12	3	18	NW $\frac{1}{4}$ .....
	343	John E. Morrison.....	10	23	18	Lots 1-2 S $\frac{1}{2}$ NE $\frac{1}{4}$ .....
	345	Sophia N. Ricks.....	12	5	18	SE $\frac{1}{4}$ E $\frac{1}{2}$ SW $\frac{1}{4}$ .....
						W $\frac{1}{2}$ SW $\frac{1}{4}$ .....
	348	L. W. Davis.....	11	29	18	Undivided 6-15 Int. in Lots 1-2-3-4-SE $\frac{1}{4}$
						NW $\frac{1}{4}$ W $\frac{1}{2}$ SW $\frac{1}{4}$ .....
	349	Hannah S. Davis.....	11	29	18	Undiv. 5-15 Int. in Lots 1-2-3-4-SE $\frac{1}{4}$
						NW $\frac{1}{4}$ W $\frac{1}{2}$ E $\frac{1}{2}$ SW $\frac{1}{4}$ .....
	350	Margaret Davies				
		Ritchie .....	11	29	18	Undiv. 2-15 Int. in Lots 1-2-3-4-SE $\frac{1}{4}$
						NW $\frac{1}{4}$ W $\frac{1}{2}$ E $\frac{1}{2}$ SW $\frac{1}{4}$ .....
	351	Sam F. Davis.....	11	29	18	Undiv. 2-15 Int. in Lots 1-2-3-4-SE $\frac{1}{4}$
						NW $\frac{1}{4}$ W $\frac{1}{2}$ E $\frac{1}{2}$ SW $\frac{1}{4}$ .....
	354	Fisher & Trude.....	12	16	18	NE $\frac{1}{4}$ .....
		Pages 338-341-344-346-347-352-				353 Town Lots
	361	N. A. Barrett.....	12	21	18	SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....
						SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....
	362	Albert Barette .....	12	21	18	SE $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....
	364	A. S. Farnsworth.....	11	15	17	S $\frac{1}{2}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....
	366	M. M. Hawley.....	12	15	18	N $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....
	370	C. M. Mercer.....	11	15	18	Lot 4 .....
						20x80 rds, in Lot 1 W $\frac{1}{2}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....
	372	Z. R. Henrickson.....	8	27	18	N $\frac{1}{2}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....
						SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....
	373	Jennie Beltz .....	11	28	18	SW $\frac{1}{4}$ NW $\frac{1}{4}$ N $\frac{1}{2}$ SW $\frac{1}{4}$ .....
	379	Addie L. Mendorf.....	4	12	18	SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....
	380	Percy Weldex .....	11	18	18	Lot s .....
	383	W. L. Flint .....	12	30	18	E $\frac{1}{2}$ SW $\frac{1}{4}$ .....
	385	Z. N. Seely.....	11	18	18	N $\frac{1}{2}$ SW $\frac{1}{4}$ W $\frac{1}{2}$ NW $\frac{1}{4}$ .....
						E $\frac{1}{2}$ SE $\frac{1}{4}$ E $\frac{1}{2}$ NE $\frac{1}{4}$ .....
	387	Z. E. Lamborn.....	12	23	18	SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....
	391	Europa Cox .....	12	27	18	S $\frac{1}{2}$ SW $\frac{1}{4}$ .....
						N $\frac{1}{2}$ NW $\frac{1}{4}$ .....
	392	F. Z. Cox.....	12	27	18	SW $\frac{1}{4}$ .....
	393	A. K. Fritz.....	1	2	19	SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....
						Lot 4 .....
						Lts 1-2-11-12 .....
		Pages 355-356-357-358-363-359-				367-368-369-375-382-388-389-390-394-395
	397	Edward Gilg .....	10	5	18	E $\frac{1}{2}$ SW $\frac{1}{4}$ Lots 3-4.....
	398	A. G. Coon.....	12	27	18	NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....
	401	G. N. Seeley.....	1	9	19	Lots 2-3 SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....
						S $\frac{1}{2}$ NE $\frac{1}{4}$ .....
						NE $\frac{1}{4}$ SW $\frac{1}{4}$ N $\frac{1}{2}$ SE $\frac{1}{4}$ .....



## DEEDS—FREMONT COUNTY—(Continued.)

Sec.	Twp.	Rge.	Assessed-Value	Impts.	Consideration	Stamps	Name of Grantee
9	7	40E	6,250.	.....	1.	7.00	Robert Baker
0	8	43E	4,500.	.....	1.	2.50	R. J. Rankin
5	7	39E	610.	.....	500.	.....	John H. Newbold
7	7	40E	1,300.	.....	1.	.50	F. E. Parkinson
5	8	43E	4,615.	200.	10,000.	10.00	E. A. Anderson
5	7	39E	2,650.	.....	1,700.	2.00	Elias Barney
6	8	40E	6,650.	500.	16,500.	9.00	Fisher & Trude
9	8	41E	1,025	.....	1,200.	1.50	J. E. Pincock
0	9	41E	1,325.	.....	2,500.	1.00	B. E. H. Lewitt
2	8	42E	1,500.	.....	2,500.	2.50	Morona Brown
1	8	41E	450.	.....	1,200.	.50	Soren G. Hansen
8	7	43E	3,660.	.....	8,000.	8.00	Thomas Groner
4	11	39E	1,750.	.....	3,200.	3.50	Woods Live Stock Co.
8	8	40E	7,335.	.....	10,500.	4.00	David Barney
1	8	40E	7,335.	.....	10,700.	9.00	" "
1	8	40E	7,335.	.....	4,800.	5.00	" "
2	8	40E	7,335.	.....	4,000.	2.50	" "
6	8	40E	6,650.	500.	19,500.	5.00	James L. Birch
5	8	39E	.....	.....	1,500.	1.00	D. A. Miller
4	8	39	.....	.....	1,500.	1.00	" "
8	8	42	2,310.	.....	4,800.	.....	Arlo M. Blanchard
9	9	43E	4,600.	.....	4,000.	4.00	G. N. Hutchinson
8	9	43E	1,950.	.....	4,300.	3.50	R. D. Merrill
9	8	45E	3,300.	.....	1.	.....	W. H. Gibson
0	8	43E	2,590.	.....	4,500.	4.50	F. C. Wright
4	8	44E	800.	.....	1.	.50	Paul B. Meindorf
2	8	41E	1,025.	.....	7,000.	7.50	J. N. Seely
2	8	40E	4,340.	.....	20,000.	8.00	A. D. Miller
3	9	41E	825.	.....	2,250.	2.00	William Davis
2	9	43E	1,785.	.....	.....	2.50	R. Z. Rankin
7	8	44E	3,025.	.....	5,600.	6.00	F. A. Bailey
4	8	44	2,850.	500.	7,500.	6.50	F. A. Bailey
1	9	42E	.....	.....	.....	.....	.....
5	8	42	3,130.	.....	8,000.	8.00	W. L. Robinson
Town Lots 360-371-374-377-378-384 Dated Previous to Oct. 1917.							
8	7	41E	7,410.	.....	14,400.	15.00	Geo. McArthur
4	9	42E	1,000.	.....	3,000.	2.50	John Huttzman
1	11	41E	.....	.....	1.	2.00	Archie Swensen

## FREMONT COUNTY—IDAHO

10 State Loans .....	\$21,800.00
Owner's Valn. ....	
Appraiser's Valn. ....	62,800.00
Assessed Valn. ....	33,245.00
" Impts. ....	200.00
Total.....	\$33,445.00

STATE LOANS  
FREMONT COUNTY

Name	Description	Sec.	Twp.	Rg.	Acres
Lucy P. Lloyd.....	W $\frac{1}{2}$ of SW SW of NW SE of SW.....	28	8	41E	
James Watson.....	The South 66 rods of S $\frac{1}{2}$ of NW $\frac{1}{4}$ .....	34	8	41E	
Nellie O. Thompson.....	NW $\frac{1}{4}$ & S $\frac{1}{2}$ of NE $\frac{1}{4}$ .....	17			
	NE of NE.....	18	7	42E	
Mary L. Thompson.....	SE of SE.....	7			
	S $\frac{1}{2}$ of S $\frac{1}{2}$ .....	8			
	N $\frac{1}{2}$ of NE.....	17	7	42E	2
William J. Lavery.....	S $\frac{1}{2}$ of SE.....	30	7	40E	
Chas. W. Thompson.....	N $\frac{1}{2}$ of S $\frac{1}{2}$ .....	17			
	SE of NE & NE of SE.....	18	7	42E	2



STATE LOANS  
FREMONT COUNTY

Owner's Valn.		Appraised Valn.		Amount	Assessed Valn.	
Land	Impts.	Land	Impts.	Loan	Land	Impts.
200.00	.....	\$16,000.00	.....	\$5,000.00	\$8,000.00	
,300.00	.....	6,000.00	.....	2,000.00	3,300.00	200.00
	.....	12,600.00	.....	4,200.00	7,200.00	
	.....	8,400.00	.....	4,200.00	7,000.00	
	.....	9,000.00	.....	2,800.00	2,400.00	
,000.00	.....	10,800.00	.....	3,600.00	5,345.00	

## ELMORE COUNTY—IDAHO

15 State Loans .....	\$21,100.00
Owner's Valn. ....	74,627.00
" Impts. ....	9,121.00
<b>Total</b> .....	<b>\$83,748.00</b>
Appraiser's Valn. ....	70,943.00
" Impts. ....	2,300.00
<b>Total</b> .....	<b>\$73,243.00</b>
Assessed Valn. ....	33,907.00
" Impts. ....	2,700.00
<b>Total</b> .....	<b>\$36,607.00</b>

STATE LOANS  
ELMORE COUNTY

No.	Name	Description	Sec.	Twp.	Rge.	Ac. a.
2076	P. W. Hanford	S½N½, N½S½ .....	9	2S.	11E.	32
2086	Marie Schlechter	Lot 33 .....	36	3S.	6E.	2
2088	A. L. Mauser	E½ SE¼, Sec. 28, E½ NE¼ .....	23	1S.	11E.	16
2114	A. G. Nettleton	NW¼, W½NE¼, NW¼SW¼ Sec. 28, SW¼SW¼ Sec. ....	21	1S.	6E.	32
2121	F. Wiebelhause	SE¼SW¼, Sec. 1, W½NE¼, E½ NW¼, E½SW¼, NW¼SE¼ .....	12	1N.	4E.	32
2130	M. Rice	SE¼ .....	24	4S.	8E.	16
2110	J. O. Beck	W½SW¼, Sec. 26, E½SE¼, Sec. ....	27	1N.	4E.	16
2248	D. M. John	S½NE¼, NE¼SE¼, Lot 1 and 2 ....	3	2S.	5E.	16
2252	F. D. Bower	NE¼ SE¼, Sec. 26, N½ SW½, SW ¼SW¼ .....	25	2N.	7E.	16
2357	D. M. Burt	NW¼, Lot 1, 2, SW¼NE¼, NW¼ SE¼ .....	2	5S.	6E.	32
2475	Wm. M. Howell	Lots 9, 10, 11, SW¼NW¼NE¼, SE¼NE¼NW¼, W½SW¼NE¼, E½ SE¼NW¼, W½ NW¼, SE¼ NW¼ SW¼ SE¼, W½ SW¼ SE ¼ SW¼, N½ SE¼SW¼, E½ E½ SW¼ SW¼ .....	5	1N.	7E.	15
2445	Thio Pierce	Lots 1, 2, 3, NW¼NE¼, NE¼ NW¼, Sec. 33, NW¼SW¼, SW¼ NW¼, Sec. ....	34	2N.	7E.	26
2626	Roscoe Philpot	SE¼ Sec. ....	27	2N.	7S.	16
2674	Whitson Bros.	Lots 3, 4, 5, 6 & 7, SE¼ NW¼, E½ SW¼ .....	6	4S.	10E.	32
2138	Chas. S. Burnel	SW¼NE¼, NW¼, W½SW¼, Sec. 5, SE¼NE¼, Sec. 7, W½NW¼ .....	8	1N.	5E.	32



STATE LOANS  
ELMORE COUNTY

mt. Loan	Appraiser Valn.		Owner's Valn.		Assessed Valn.	
	Land	Impts.	Land	Impts.	Land	Impts.
2000.00	\$6721.00	\$ .....	\$8000.00	\$ .....	\$3960.00	\$200.00
500.00	1782.00	500.00	3000.00	.....	1680.00	.....
					(Tax No. 12)	
1200.00	4000.00	1000.00	5200.00	1300.00	1888.00	300.00
1000.00	3840.00	.....	6000.00	765.00	1500.00	.....
1500.00	8000.00	800.00	.....	.....	4790.00	1000.00
700.00	2100.0	.....	3000.00	.....	1060.00	100.00
500.00	4000.00	.....	2800.00	400.00	1080.00	100.00
800.00	4000.00	.....	1683.00	407.00	510.00	100.00
800.00	4000.00	.....	4500.00	2430.00	1620.00	200.00
2500.00	10000.00	.....	20500.00	1050.00	3320.00	200.00
2000.00	6500.00	.....	7600.00	1750.00	1750.00	.....
					(Ass'd 1919, none 1918.)	
2000.00	.....	.....	.....	.....	2745.00	.....
					(1919 Assessment)	
850.00	.....	.....	4800.00	.....	1680.00	.....
4000.00	13500.00	.....	3944.00	500.00	4324.00	500.00
750.00	2500.00	.....	3600.00	524.00	2000.00	.....

## GOODING COUNTY—IDAHO\*

4 State Loans .....	\$12,500.00
Owner's Valn. ....	53,050.00
" Impts. ....	4,150.00
Total.....	<u>\$57,200.00</u>

Appraisers Valn. .... 39,000.00

Assessed Valn. ....	9,746.00
" Impts. ....	2,000.00
Total.....	<u>\$11,746.00</u>

STATE LOANS  
GOODING COUNTY

Name	Description	Sec.	Twp.	Rg.	Acres
Frank R. Silver.....	N½ of SE.....	4	6	15E	8
Walter L. Clark.....	N½ of NE .....	31	8	16E	8
	S½ of NE (Not covered by loan).....	31	8	16E	
C. A. Ostrander.....	S½ of NE & S½ of NW & N½ of SW...	15	5	14E	24



STATE LOANS  
GOODING COUNTY

Owners	Valn.	Appraisers	Valn.	Amount	Assessed	Valn.
Land	Impts.	Land	Impts.	Loan	Land	Impts.
18,000.00	\$2,550.00	\$14,000.00	.....	\$4,500.00	\$2,320.00	\$400.00
10,000.00	950.00	10,000.00	.....	3,000.00	1,971.00	100.00
.....	.....	.....	.....	.....	1,935.00	.....
25,050.00	1,850.00	15,000.00	.....	5,000.00	3,520.00	1,500.00

## IDAHO COUNTY—IDAHO

12 State Loans .....	\$ 37,000.00
Owner's Valn. ....	120,326.00
" Impts. ....	13,375.00
Total.....	\$133,701.00
Appraiser's Valn. ....	97,259.00
" Impts. ....	4,500.00
Total.....	\$101,759.00
Assessed Valn. ....	29,301.00
" Impts. ....	1,125.00
Total.....	\$ 30,426.00

STATE LOANS  
IDAHO COUNTY

No.	Name	Description	Sec.	Twp.	Rge.	Acres
2171	Otto Jenny .....	SE $\frac{1}{4}$ .....	24	31N.	2W.	16
2458	M. I. Crass.....	NW $\frac{1}{4}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ , S $\frac{1}{2}$ SW $\frac{1}{4}$ S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	14	30N.	3E.	24
2460	Mathis Gilbert .....	SE $\frac{1}{4}$ and part of SW $\frac{1}{4}$ .....	11	30N.	3E.	18
2461	Jimmie D. Gilbert.....	E $\frac{1}{2}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	11	30N.	3E.	16
2491	Ole G. Birkeland.....	SW $\frac{1}{4}$ .....	27	33N.	1W.	16
2513	A. D. Sewell.....	NE $\frac{1}{4}$ SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , Lot 1 & 5.....	3	25N.	1E.	16
2557	Jas. Earp .....	Lot 2 & 3 .....	19	30N.	4E.	8
2626	W. A. Jones.....	W $\frac{1}{2}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ , Sec. 20, S $\frac{1}{2}$ NE $\frac{1}{4}$ , Sec. 19, NE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	21	30N.	2W.	56
2648	Stanley W. Litchfield.....	Lots 1, 2, Sec. 14, Lots 2, 6 & 7.....	15	29N.	8W.	15
2660	E. Nash Christianson.....	SE $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 28, SW $\frac{1}{4}$ NW $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 33, W $\frac{1}{2}$ SW $\frac{1}{4}$ , Sec. 34, T. 29 N., R. 1 W., and Lot 4, Sec. 3, and Lots 1 and 3 .....	4	28N.	1W.	64
2675	E. S. Sweet.....	E $\frac{1}{2}$ SE $\frac{1}{4}$ , Sec. 18, NE $\frac{1}{4}$ , Sec. 19, E $\frac{1}{2}$ NW $\frac{1}{4}$ , Sec. 19, W $\frac{1}{2}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. ....	20	30N.	2E.	44
2679	Wm. A. McMahon.....	Lots, 3, 4, S $\frac{1}{2}$ NW $\frac{1}{4}$ , Sec. 3, Lot 2, S $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ NE $\frac{1}{4}$ , Sec. 4, T. 30 N., R. 2 W., N $\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	33	31N.	2W.	65



STATE LOANS  
IDAHO COUNTY

mt. Loan	Appraiser Valn.		Owner's Valn.		Assessed Valn.	
	Land	Impts.	Land	Impts.	Land	Impts.
1800.00	\$5600.00	\$ .....	\$5200.00	\$675.00	\$1420.00	\$100.00
500.00	.....	.....	7250.00	350.00	1706.00	.....
4000.00	.....	.....	10380.00	.....	2850.00	.....
4000.00	9600.00	.....	9600.00	2000.00	2470.00	300.00
5000.00	.....	.....	15355.00	2000.00	4125.00	150.00
800.00	.....	.....	3160.00	1650.00	1255.00	200.00
900.00	.....	.....	2735.00	350.00	400.00	25.00
4000.00	13575.00	2500.00	13875.00	2650.00	2460.00	200.00
1500.00	4584.00	1000.00	4521.00	1050.00	1765.00	100.00
5000.00	35000.00	.....	19200.00	1900.00	5336.00	.....
4500.00	15400.00	.....	12800.00	.....	1980.00	.....
5000.00	13500.00	1000.00	16250.00	750.00	3534.00	50.00

## IDAHO COUNTY—IDAHO

129 Deeds .....	\$736,866.74
Assessed Valn. ....	246,263.00
" Impts. ....	13,755.00
<b>Total .....</b>	<b>\$260,018.00</b>

## DEEDS SHOWING CONSIDERATION AND ASSESSED VALUE AS SHOWN IN JANUARY, 1919, EXCEPT IRREGULAR DESCRIPTIONS, TOWN LOTS AND

Pg.	Date	Grantor and Grantee	Consideration
6	4-16-18	Jas. P. Nail to A. J. Wilkins.....	\$ 1500.00
7	5-16-18	A. J. Wilkins to John Gill.....	1500.00
17	4-23-18	J. S. Fagg to Jas. H. Aram.....	2500.00
18	5- 8-18	W. H. Eller to John A. Bentley.....	1700.00
		(Subj. Mort. \$500)	
19	5-18-18	Milo E. Wood to Willie A. Wood.....	1400.00
29	5-24-18	Josiah E. Fuller to Harvey F. Nelson.....	2500.00
		Mort. ....	900.00
		<b>Total .....</b>	<b>3400.00</b>
31	5-24-18	Henry L. White to Andrew I. Doty.....	1500.00
32	5-11-18	Eday W. Knight, et ux to John S. Young	
		(\$500 plus \$600 Mort.) .....	1100.00
33	4-12-18	Eday W. Knight, et ux, to John S. Young	
		(\$3000 plus \$1500 Mort.) .....	4500.00
34		Paul Lyon, et ux., to Nettie Z. Pelton	
		(\$5000 plus \$7475 Mort.) .....	12475.00
44	6- 1-18	John A. Cash to Fred Milwood.....	125.00
46	5-13-18	Ross H. Martin to A. D. Hollingsworth.....	450.00
66	6-11-18	Mary Bledsau to E. S. Sweet.....	380.00
67	10-17-17	Robert Woodruff, et ux, to John W. Kimbrough.....	2500.00
69	3- 4-18	John S. Yancy to O. C. Lansing	
		(\$2000 and \$1500 Mort.) .....	3500.00
79	6-19-18	Andrew J. Wilkins to Fred Hunt .....	1560.00
80	6-17-18	H. C. Henderson and D. L. Harrison to Sarah L. Van Pool.	
		(\$5000 and \$4500.34 Mort.) .....	9520.34
87	6- 7-18	C. M. Batter to Frederick W. Warrell.....	1000.00
88	3-22-18	Cordelia C. Ayres Hawkins to C. M. Butter.....	950.00
93	6-24-18	Geo. Finney to Lee O. Fox.....	250.00
98	4- 6-18	Ray E. Cain to Huma C. Humb.....	5000.00
101	6- 6-18	Rufus A. Hendricks, et ux, to Meadows State Bank	
		(\$400 and \$2000 Mort.) .....	2400.00



BOOK 43 OF RECORDS OF IDAHO COUNTY, DATING FROM OCTOBER, 1917 TO  
 OTHERS THAT NO ASSESSMENTS WERE MADE FOR 1918.

Description	Sec.	Twp.	Rge.	Acreage	Assessed Value	
					Land	Impts.
$\frac{1}{2}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	13	31N	3E	120	\$ 600.00	\$ 25.00
$\frac{1}{2}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	13	31N	3E	120	600.00	25.00
W $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 25, E $\frac{1}{4}$ , SE $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	26	29N	1W	320	955.00	.....
ot 4, SE $\frac{1}{4}$ SW $\frac{1}{4}$ , S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	30	30N	1E	165.60	585.00	.....
E $\frac{1}{4}$ NW $\frac{1}{4}$ .....	32	35N	3E	40	280.00	.....
$\frac{1}{2}$ SW $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$ .....	29	28N	2E	160	1305.00	.....
$\frac{1}{2}$ SE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	25	33N	3E	160	1085.00	.....
E $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 7, T. 34N., R. 4E., nd SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	8	34N	3E	75.04	390.00	.....
NW $\frac{1}{4}$ SE $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	18	34N	4E	72.80	1070.00	50.00
ot 4, Sec. 19, Lot 1, Sec. 30, S $\frac{1}{2}$ NW $\frac{1}{4}$ , W $\frac{1}{2}$ SW $\frac{1}{4}$ , Sec. 17, NW $\frac{1}{4}$ W $\frac{1}{4}$ , Sec. 20, NE $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 19, ot 8, Sec. 19, Lot 4, Sec. 30, Lot 2, ec. 29, E $\frac{1}{2}$ SE $\frac{1}{4}$ , Sec. 18, that part ot 2, Sec. 30, T. 34N., R. 4E., lying eing outside SW $\frac{1}{4}$ NE $\frac{1}{4}$ , contain- ng 11.8 acres .....					4015.00	125.00
NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	15	29N	3E	40	160.00	30.00
$\frac{1}{2}$ NE $\frac{1}{4}$ .....	7	34N	4E	80	325.00	.....
W $\frac{1}{4}$ NW $\frac{1}{4}$ , W $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 4, SE $\frac{1}{4}$ , Sec. 5, NE $\frac{1}{4}$ , Sec. 8, NE $\frac{1}{4}$ NW $\frac{1}{4}$ , Sec. 8, W $\frac{1}{2}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ N $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	9	29N	3E	760	1900.00	.....
W $\frac{1}{4}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{2}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	4	23N	1E	160	.....	.....
.....	7	34N	4E	.....	699.00	100.00
Except strip of land 57 rds. wide off East Side)						
V $\frac{1}{2}$ SW $\frac{1}{4}$ , Sec. 12, NE $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ V $\frac{1}{2}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ , Sec. 11, NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	13	31N	3E	170	1775.00	.....
S $\frac{1}{2}$ SE $\frac{1}{4}$ , Sec. 14, Lot 4, Sec. 15, ot 1, Sec. 22, Lot 2, N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	23	28N	2W	236.12	.....	.....
NE $\frac{1}{4}$ SW $\frac{1}{4}$ , N $\frac{1}{2}$ SE $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	27	33N	4E	160	530.00	50.00
NE $\frac{1}{4}$ SW $\frac{1}{4}$ , N $\frac{1}{2}$ SE $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	27	33N	4E	160	530.00	50.00
SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	32	35N	3E	40	240.00	.....
S $\frac{1}{2}$ SE $\frac{1}{4}$ , Sec. 2, W $\frac{1}{2}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	11	32N	3E	100	570.00	8000.00
E $\frac{1}{2}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ SE $\frac{1}{4}$ , Sec. 27, NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	26	22N	1E	200	740.00	.....

## DEEDS—IDAHO COUNTY .

Pg.	Date	Grantor and Grantee	Consideration
105	6- 5-18	James M. Baker to Clay Davis.....	\$ 2000.0
106	6-13-18	Mrs. Pauline Addey to Miss Alberta P. Hiltzley.....	4000.0
107	6-29-18	L. M. Thompson to Oscar Wilkins.....	4000.0
108	6-29-18	Victoria Snyller to Albert Schnider (\$25600 and Mort. \$2700) .....	28300.0
112	6-25-18	W. A. Grimswald to Herman Yates and wife and Earl Case	2000.0
118	7- 6-18	Adolph Hendricks to Ed E. Squire.....	2000.0
120	6- 4-18	Eugene Andrews, et ux, to Snyney M. Brown.....	6000.0
128	6-28-18	Oscar Wilkin to Fred Hunt.....	2500.0
129	7- 8-18	Barney Mathewson to Picket Chamberlin (\$1600 and \$800 Mort.) .....	2400.0
130	11-26-17	John Peter Juetges to John J. Juetges.....	9000.0
135	6-29-18	H. M. Kastler to Wm. Straugh, et al.....	1600.0
137	6-28-18	Sadie Turner to Andrew I. Dody.....	600.0
138	7-16-18	Clifford Powell to Leander F. Kelly.....	1200.0
145	5-23-18	Philip N. Huffman to Lloyd A. Wisem (\$32960 and Mort. \$1200) .....	44960.0
156	7-24-18	Mary A. Cook and husband to Fred H. Richman..... (Sub. to sale agreement)	5000.0
158	11- 1-17	Butterfield Co. to Robt. C. Woodruff.....	9500.0
160	7-30-18	Pauline Adsley to Mrs. Alberta P. Heltsley.....	4000.0
175	11-19-17	C. W. Doty, et ux, to Norman G. Johnson (\$6500 and \$1200 Mort.) .....	7700.0
178	7- ?-18	Edward Blake to August Uhlenkett (\$5500 and \$1700 Mort.)	7200.0
185	8-15-18	John McCracken, et ux, to Mary Elvyra Brown (\$4500 and Mort. \$1400) .....	5900.0
188	7-20-18	Fred Hunt to Wm. M. Huff.....	5250.0
190	8-17-18	Oscar H. Evans, et ux, to Geo. W. Boley.....	5300.0
202	6-13-18	Charles Albin to Chester E. Holt.....	2300.0
207	8-28-18	John L. Higgins, et ux, A. J. Morris.....	4500.0
209	9- 6-18	Herbert A. Hoover, et ux, to Cyrus L. Graham (\$8796.90 and Mort. \$5000) .....	13796.90
210	8-15-18	Mary A. Fauley to Chas. A. Rice.....	1000.00



## DEEDS—IDAHO COUNTY

Description	Sec.	Twp.	Rge.	Acreage	Assessed Value	
					Land	Impts.
W $\frac{1}{4}$ NE $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$ ...	21	26N	1E	160	\$ 1232.00	\$ .....
E $\frac{1}{4}$ SE $\frac{1}{4}$ Sec. 32, W $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$						
W $\frac{1}{4}$ , NW $\frac{1}{4}$ NW $\frac{1}{4}$ Sec.33, SW $\frac{1}{4}$						
W $\frac{1}{4}$ Sec. 33, N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	32	24N	1E	320	1198.00	.....
$\frac{1}{2}$ NE $\frac{1}{4}$ Sec. 9, SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	10	31N	3E	120	3380.00	.....
W $\frac{1}{4}$ Sec. 15, NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	16	31N	1E	200	6960.00	500.00
W $\frac{1}{4}$ SE $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ Sec. 7, NW $\frac{1}{4}$						
E $\frac{1}{4}$ .....	18	32N	4E	160	680.00	150.00
$\frac{1}{2}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	32	33N	5E	160	1160.00	200.00
E $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ Sec. 29, NE $\frac{1}{4}$ ,						
E $\frac{1}{4}$ NW $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ ,						
$\frac{1}{2}$ SE $\frac{1}{4}$ .....	32	31N	1W	640	3200.00	.....
W $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ SE $\frac{1}{4}$ ...	11	31N	3E	160	915.00	50.00
ots 1 and 2, SE $\frac{1}{4}$ NE $\frac{1}{4}$ , Sec. 6, T.						
3, R. 2 W., SE $\frac{1}{4}$ .....	31	29N	2W	.....	654.00	.....
ots 15, 17, 18, 32, Sec. 11, Lots 25,						
3, 27, Sec. 12, and Lot 1.....	14	32N	1W	160	3870.00	200.00
W $\frac{1}{4}$ NE $\frac{1}{4}$ .....	13	31N	4E	40	700.00	100.00
$\frac{1}{2}$ NE $\frac{1}{4}$ .....	25	33N	3E	80	240.00	.....
W $\frac{1}{4}$ .....	23	29N	2W	160	929.00	.....
$\frac{1}{2}$ SW $\frac{1}{4}$ , S $\frac{1}{2}$ SE $\frac{1}{4}$ , Sec. 21, N $\frac{1}{2}$						
E $\frac{1}{4}$ , N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	28	32N	2E	240	10880.00	.....
$\frac{1}{2}$ SE $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ ...	19	31N	5E	160	1724.00	250.00
$\frac{1}{2}$ SE $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ ,						
ec. 9, SE $\frac{1}{4}$ , 17, S $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$						
E $\frac{1}{4}$ Sec. 16, NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	21	33N	1E	480	2800.00	.....
E $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 32, W $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$						
W $\frac{1}{4}$ , Sec. 33, SW $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 28,						
W $\frac{1}{4}$ NW $\frac{1}{4}$ , Sec. 33, N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	32	24N	1E	320	1788.00	.....
W $\frac{1}{4}$ .....	26	33N	1E	160	1960.00	350.00
W $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 33, T. 32 N., R. 1						
W., Lots 2, 3, 4, SW $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$						
W $\frac{1}{4}$ .....	4	31N	1W	242.66	1911.00	200.00
ots 5, 6, SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ ...	1	33N	4E	171.38	940.00	150.00
$\frac{1}{2}$ SW $\frac{1}{4}$ .....	9	31N	3E	80	2100.00	200.00
$\frac{1}{2}$ SE $\frac{1}{4}$ , Sec. 8, NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$	17	28N	1E	160	2147.00	.....
W $\frac{1}{4}$ SE $\frac{1}{4}$ , W $\frac{1}{2}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ ,						
ec. 31, E $\frac{1}{2}$ SW $\frac{1}{4}$ .....	30	24N	1E	110	1200.00	.....
$\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$ , Sec. 8,						
E $\frac{1}{4}$ NE $\frac{1}{4}$ .....	7	32N	3E	160	3280.00	150.00
E $\frac{1}{4}$ .....	22	31N	3E	160	6320.00	400.00
ots 1, 2, Sec. 6, SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	6	26N	2E	160	1152.00	.....

## DEEDS—IDAHO COUNTY.

Pg.	Date	Grantor and Grantee	Considerat
211	9- 5-18	Ole Juvet, et ux, to Jas. L. McHugh (\$19200 and \$5000 Mort.) .....	\$24200
214	9- 3-18	P. O. Bowle to Caladya Shaw and Ada Shaw.....	700
215	9- 6-18	Peter Licker to Asa Shaw .....	1000
217	9-12-18	Julius H. Von Borgen to Maurice J. McHugh.....	14000
219	8-23-18	Rufus S. Case, et ux, to Albert Fray.....	1000
224	9- 7-18	Arthur E. Berkenstein to Herman Yates.....	400
228	9-18-18	Frank McGraur .....	3200
229	5-20-18	Louie J. Swank, et ux, to Jessie I. Hollingshead (\$12640 and Mort. \$6000) .....	18640
237	9-21-18	Earl Whitstein to Geo. Traeh .....	375
238	12- 8-17	Jessie S. Washmund to Carl C. Zehner.....	605
239	9-23-18	May Rothlisberger to Fred W. Rothlisberger.....	10000
240	9-23-18	Mary Rothlisberger to Otto Rothlisberger.....	11200
241	9-20-18	Walter H. Lumon to Herbert W. Snead.....	4800
242	9-21-18	Earl Whitstien to John A. Bentley.....	375
244	4-12-18	Francis R. Montgomery to Austin Gorsuch.....	600
248	9-20-18	Jas. H. Barrett to Sam M. Jones (\$3500 and Mort. \$1500).....	5000
253	9-25-18	Richard H. Tipton to Ed. V. Robin.....	4200
254	9-25-18	Marion W. Tipton to Ed. V. Robin.....	3200
258	8- 5-18	Nancy Holmes Parsons to Dana Rice.....	1000
269	5-29-18	Oliver N. Blank to O. J. Herbey.....	2000
280	5-29-18	Ernest J. to Milo E. Wood.....	2500
284	9-28-18	Matthew W. Smith to Ray R. Kidder (\$1600 and \$1000 Mtge.) .....	2600
296	10- 1-18	Albert C. Riut, et al, to Ray C. Schmadeker.....	6800
301	10-10-18	Geo. E. Boodey to Wm. G. Neil.....	1000
304	10-15-18	Mike Hoffman to Rev. J .J. M. Baeslocker.....	24345
305	7-20-18	W. B. Houston to Jas. B. Dorden.....	3000
307	9-19-18	Frank Chan to N. A. Caster.....	6000
313	10-19-18	M. A. Buchanan to Clark J. Mathews.....	2000
315	10-18-18	Jas. Wagner to Otto Schlicke.....	300



## DEEDS—IDAHO COUNTY

Description	Sec.	Twp.	Rge.	Acreage	Assessed Value	
					Land	Impts.
SE ¼, SE ¼ SE ¼, NE ¼ SW ¼...	36	31N	1E	160	\$ 5715.00	\$ .....
NE ¼ NW ¼ .....	15	33N	3E	20	305.00	.....
¼ NE ¼, E ½ SE ¼ .....	12	33N	2E	120	1000.00	.....
NW ¼, W ½ NE ¼ .....	18	30N	2E	160	4834.00	.....
2, NW ¼ SE ¼, SW ¼ NE ¼ .....	5	31N	3E	121.13	485.00	.....
¼ SE ¼ .....	18	32N	4E	40	(Not ass'd in 1918. SE ¼ SE ¼ ass'd for \$240.)	.....
SE ¼ .....	29	30N	3E	80	.....	.....
3, 4, Sec. 19, T. 30 N., R. 3 E.,						
SE ¼, ex. 2 acres .....	24	30N	2E	177.93	3900.00	.....
¼ SW ¼ .....	10	29N	2E	40	240.00	.....
¼ SE ¼, Lots 6, 7, a portion of						
8, Sec. 7, a portion of Lot 2, Sec.						
ex. land desc. not definite .....		31N	3E	.....	752.00	200.00
¼ Sec. 9, NE ¼ NW ¼ .....	16	31N	2E	200	4020.00	.....
¼ NW ¼, S ½ NE ¼, Sec. 18,						
¼ SW ¼, and a frac. tract 28x23						
.....	17	30N	3E	.....	5080.00	.....
NW ¼, NW ¼ NW ¼, Sec. 35,						
¼ SW ¼, Sec. 26, T. 30 N., R. 3						
, E ½ SE ¼, Sec. 34, SW ¼, Sec.						
T. 30 N., R. 3 W., Lots 3, 4, Sec.						
T. 29 N., R. 3 W., SW ¼ NE ¼,						
33, S ½ NW ¼, SW ¼ NE ¼ .....	34	30N	3W	641.84	?	.....
¼ SW ¼ .....	10	29N	2E	40	240.00	.....
SE ¼, NE ¼ SE ¼ .....	17	33N	3E	120	600.00	.....
NE ¼, NW ¼ SE ¼, NE ¼ SW ¼,						
5 acs. ....	29	29N	1E	160	1960.00	.....
¼ NW ¼, N ½ SW ¼, NW ¼						
¼, S ½ SW ¼, Sec. 6, T. 26 N., R.						
E., E ½ SE ¼, Sec. ....	1	26N	1E	320	1705.00	.....
ts 3 and 4, SE ¼ NW ¼, SW ¼						
¼, Sec. 6 .....		26N	2E	160.18	1355.00	.....
½ SW ¼ SE ¼ .....	34	32N	4E	20	(Ass'd of W ½ not shown, E ½ ass'd \$110. No Impts.)	.....
SW ¼ .....	1	34N	3E	80	1140.00	.....
¼ NE ¼, NW ¼ SE ¼ .....	33	35N	3E	80	1050.00	50.00
SE ¼ .....	20	29N	1E	80	1125.00	.....
SW ¼ .....	31	31N	3E	80	2927.00	.....
¼ NE ¼, N ½ NW ¼, SW ¼						
¼ .....	21	25N	1E	160	875.00	.....
ts 9, 10, 11, 12, 21, 22, 23, 24, Sec.						
T. 33 N., R. 2 E., Lots 5, 6, 7,						
18 .....	6	32N	2E	243.45	8062.00	350.00
¼ .....	21	31N	4E	160	885.00	100.00
NE ¼ NE ¼, Sec. 21, NW ¼						
¼ .....	22	30N	3E	60	2030.00	.....
ts 13 and 14 .....	14	32N	2E	40	960.00	200.00
¼ SW ¼ .....	26	27N	1E	40	.....	.....

## DEEDS—IDAHO COUNTY

Pg.	Date	Grantor and Grantee	Consideration
317	9- 6-18	Wm. V. Hausley to Thos. F. Smith (\$2000 and \$1200 Mtge.)	\$ 3200.00
324	10- 2-18	Walter L. & Ada Brown to Frank J. Rivers	11600.00
325	9-18-18	Ester M. Emuich and husband to W. A. Jones	3250.00
326	9-18-18	Esther F. Emuich to W. A. Jones	1000.00
327	9-18-18	Benj. Franklin Taylor, et ux, to W. A. Jones	6000.00
330	10-19-18	Harry B. Vincent to R. H. Rice and Ellis Horner	400.00
331	7-24-18	Fred H. Richman to E. Ulson (Subj. agree. of sale)	5800.00
341	10-24-18	Henry Bock to B. J. Zehner	19725.00
354	10-31-18	Robert E. Wright to Frank G. Hatke	2300.00
355	3- 6-18	Minerva J. Cain to J. L. Stewart	9000.00
357	10-30-18	Ferris Roberts to C. S. Houm	3000.00
366	10-28-18	Geo. L. Hanson, et ux, to Wm. G. Hanson	12000.00
367		Geo. Wood, et ux, to Oscar W. Rhoades	1600.00
368		A. J. Woods, et ux, to Oscar W. Rhoades	500.00
369		Markus Lies to Wm. Lies	19,250.00
382		J. A. Caveney, et ux, to Jas. S. Adair	400.00
398		O. R. Monroe, et ux, to Adolph L. Brown	1500.00
399		J. E. Callau, et ux, to A. R. Monroe	1800.00
402		Carl Young, et ux, to Levi S. Boyer	10000.00
404		John G. Grigg et ux, to John R. Grigg	1500.00
406		Michael Kouni, et ux, to Jas. A. Farre	
420		Wm. Carey York, et ux, to John E. Mone	3600.00
423		F. D. Thomas, et ux, to Edgar Snowman (\$5000 and \$1500 Mort.)	6500.00
427		F. H. Nickolson, et ux, to Emery Nickolson	1.00
429		Archie McMillan to Carrie Brown	500.00
431		J. M. Urlson to P. P. Puyear (\$10 plus Mort. \$4500 plus Mort. \$3300)	7810.00
436		Homer Jordan to John P. Brocke	4000.00
453		Wilford Seusney to J. I. Cox	2000.00
455		Marcus E. Gage to Fred A. Huckley	1000.00
456		John R. Irwin to Fred A. Huckley	4500.00
459		A. B. Cromer, et ux, to Walter D. Couter (\$4500 plus Mort. \$3500)	8000.00



## DEEDS—IDAHO COUNTY

Description	Sec.	Twp.	Rge.	Acreage	Assessed Value	
					Land	Impts.
W $\frac{1}{4}$ .....	15	32N	5E	160	\$ 1170.00	\$ 50.00
$\frac{1}{2}$ SW $\frac{1}{4}$ , Sec. 2, N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	11	32N	1E	160	4850.00	700.00
ot 3, S $\frac{1}{2}$ NW $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$						
E $\frac{1}{4}$ , Sec. 2, NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	11	30N	3W	325.48	1685.00	.....
$\frac{1}{2}$ NW $\frac{1}{4}$ .....	35	31N	3W	80	280.00	.....
E $\frac{1}{4}$ NW $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ , Sec. 13, Lot						
, SW $\frac{1}{4}$ NE $\frac{1}{4}$ , Sec. 2, T. 30 N., R. 3						
, SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	35	31N	3W	285.29	1306.00	.....
W $\frac{1}{4}$ SW $\frac{1}{4}$ .....	17	27N	2E	40	80.00	.....
$\frac{1}{2}$ SE $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	19	31N	5E	160	1724.00	250.00
$\frac{1}{2}$ , Sec. 15, N $\frac{1}{2}$ NE $\frac{1}{4}$ , less tract						
f land .....	22	30N	2E	.....	6395.00	.....
$\frac{1}{2}$ SW $\frac{1}{4}$ , Sec. 29, E $\frac{1}{2}$ SE $\frac{1}{4}$ , Sec.						
0, E $\frac{1}{2}$ NE $\frac{1}{4}$ , Sec. 31, NW $\frac{1}{4}$ NW $\frac{1}{4}$	32	31N	1W	280	1560.00	.....
$\frac{1}{2}$ SW $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$						
W $\frac{1}{4}$ .....	24	30N	1E	160	3325.00	.....
$\frac{1}{2}$ SE $\frac{1}{4}$ , Sec. 15, W $\frac{1}{2}$ NW $\frac{1}{4}$ Sec.						
2, SE $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 21,						
W $\frac{1}{4}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	22	25N	1E	320	1650.00	.....
$\frac{1}{2}$ SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	35	31N	3E	120	1560.00	500.00
$\frac{1}{2}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$ (also SE $\frac{1}{4}$						
W $\frac{1}{4}$ , Sec. 8) .....	17	23N	1E	160	800.00	.....
E $\frac{1}{4}$ SW $\frac{1}{4}$ .....	17	23N	1E	40	200.00	.....
ots 5, 6, 7, 8, 9, 10, 11, 12, Sec.						
1, T. 33 N., R. 1 E., Lots 1, 2, Sec....	36	33N	1W	.....	6678.00	.....
W $\frac{1}{4}$ SE $\frac{1}{4}$ .....	33	33N	3E	40	290.00	.....
E $\frac{1}{4}$ SW $\frac{1}{4}$ .....	28	30N	3E	40	400.00	.....
E $\frac{1}{4}$ SW $\frac{1}{4}$ .....	28	30N	3E	40	400.00	.....
$\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$ ,						
ec. 21, NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	28	33N	4E	200	3065.00	.....
$\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NE $\frac{1}{4}$ , Sec. 13, T.						
1 N., R. 3 E., Lot 1, Sec.....	18	31N	4E	157	.....	.....
$\frac{1}{2}$ SE $\frac{1}{4}$ , Sec. 15, SE $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec.						
5, NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	22	33N	3E	160	800.00	.....
E $\frac{1}{4}$ NE $\frac{1}{4}$ , N $\frac{1}{2}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec.....	14	31N	4E	60	1657.00	.....
W $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$ , Sec. 28,						
E $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	29	34N	4E	160	1720.00	.....
W $\frac{1}{4}$ NW $\frac{1}{4}$ , Sec. 17, NE $\frac{1}{4}$ NE $\frac{1}{4}$ ,						
ec. 18 .....	32N	4E	80	160.00	.....	.....
W $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 21, W $\frac{1}{2}$ NW $\frac{1}{4}$ ,						
E $\frac{1}{4}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$						
W $\frac{1}{4}$ .....	27	31N	4E	240	2132.00	.....
E $\frac{1}{4}$ NW $\frac{1}{4}$ , W $\frac{1}{2}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NE $\frac{1}{4}$	17	31N	1W	160	920.00	.....
ots 1, 2, Sec. 30, Lot 1, E $\frac{1}{2}$ NW $\frac{1}{4}$	29	33N	4E	159.98	1160.00	.....
E $\frac{1}{4}$ NW $\frac{1}{4}$ .....	21	24N	1E	40	200.00	.....
E $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 17, NE $\frac{1}{4}$ NE $\frac{1}{4}$ ,						
ec. 20, N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	21	24N	1E	160	1219.00	.....
W $\frac{1}{4}$ , Sec. 26, NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	27	33N	3E	200	3630.00	.....

## DEEDS—IDAHO COUNTY

Pg.	Date	Grantor and Grantee	Consideration
463	10-12-18	M. S. Ceaser, et ux, to Homer Rowton.....	\$ 2000.00
466		Ulin to State Bk. of Kamiah.....	1.00
		Claude J. Hendricks to Wm. F. Parks (\$2000 and Mtge. \$500) .....	2500.00
472	9-24-18	Dora Rima to Rufus Rima .....	600.00
474	10- 4-18	Wm. M. Michie, et ux, to Oscar Chase (\$16000.00 plus Mort. \$5000) .....	21000.00
480	1- 7-18	Theodore D. Swartz to Seth D. Jones.....	7000.00
482		D. W. Arrison to Ralph R. Dufur (\$4800 plus \$6400 Mort.) .....	11200.00
492	4-17-18	Fred J. Ballersten to Bert C. Decker.....	12000.00
499	12-29-18	Geo. W. Stephens to John W. Schmadeka (\$36,242.50 and Mtge. \$23,685) .....	29927.50
503	9- 3-17	Clarence O. Vincent, et ux, to Bastian A. Middlekoup.....	21000.00
507	12-12-18	B. A. Middlekoop, et ux, to Geo. Stephens (\$22800 and \$11600 Mtge.) .....	34400.00
508	12-16-18	Geo. C. Kilmar to Burt Baker.....	4000.00
514	7- 7-17	Geo. Henry Moore to Geo. Lauch.....	600.00
515	9-10-17	Mary Hocker to Elizabeth Lauch.....	500.00
520	12-30-18	P. E. Sherwin to B. F. Zehner .....	760.00
521	11-23-18	E. A. Phillips to O. H. Nissen.....	800.00
526	1-26-18	August Von Bargaen to Herman H. Heermann.....	3400.00
532	12- 5-18	Harry G. Lansing to Leroy Swinehart (\$1700 and \$1000 Mtge.) .....	2700.00
535	12-14-18	James Chamberlain to D. F. Vanpool .....	2000.00
538	1- 7-19	Chas. H. Everest to C. B. Knorr (\$16000 and Mtge. \$3500) .....	19500.00
543	12-16-18	W. A. Swidensky to Homer D. Snyder (\$2800 and Mtge. \$1200) .....	4000.00
547	5-10-18	Thos. Kearney to Chas. J. Hall .....	2600.00
550	8-17-16	Frank J. Howard to Ralph Russell.....	1000.00



## DEEDS—IDAHO COUNTY

Description	Sec.	Twp.	Rge.	Acreage	Assessed Value	
					Land	Impts.
$\frac{1}{2}$ SE $\frac{1}{4}$ , Sec. 10, NW $\frac{1}{4}$ NE $\frac{1}{4}$ , Sec. 10, SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	11	29N	1W	320	\$ 1126.00	.....
$\frac{1}{2}$ NW $\frac{1}{4}$ , W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	23	22N	1E	160	800.00	.....
SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	5	33N	4E	40	305.00	.....
SE $\frac{1}{4}$ .....	14	30N	2E	160	6380.00	.....
W $\frac{1}{4}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , V $\frac{1}{4}$ SE $\frac{1}{4}$ .....	36	29N	1E	160	2098.00	.....
SE $\frac{1}{4}$ .....	33	31N	2E	160	3730.00	.....
$\frac{1}{2}$ SW $\frac{1}{4}$ , Sec. 25, and Lots 3- 4- 7, E $\frac{1}{4}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ ...	26	33N	4E	318.08	3050.00	.....
Lots 1, 2, 3, 4, SW $\frac{1}{4}$ , Sec. 17, Lot 1, NW $\frac{1}{4}$ .....	18	31N	3E	.....	5352.00	.....
$\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 7, W $\frac{1}{2}$ V $\frac{1}{4}$ , Sec. 8, NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	17	30N	3E	200	8400.00	.....
$\frac{1}{2}$ SE $\frac{1}{4}$ , Sec. 7, W $\frac{1}{2}$ SW $\frac{1}{4}$ , Sec. 8, W $\frac{1}{4}$ NW $\frac{1}{4}$ .....	17	30N	3E	240	8400.00	.....
$\frac{1}{2}$ NE $\frac{1}{4}$ , SE $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	14	32N	4E	160	1530.00	.....
$\frac{1}{2}$ SW $\frac{1}{4}$ .....	13	33N	2E	80	620.00	.....
$\frac{1}{2}$ SW $\frac{1}{4}$ .....	24	33N	2E	80	520.00	.....
W $\frac{1}{4}$ NW $\frac{1}{4}$ .....	8	29N	2E	40	240.00	.....
Lots 1, 2, 3, SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	2	29N	2W	.....	800.00	.....
E $\frac{1}{4}$ NE $\frac{1}{4}$ .....	16	31N	2E	40	1267.00	.....
$\frac{1}{2}$ NW $\frac{1}{4}$ .....	17	31N	5E	80	725.00	.....
W $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , NW $\frac{1}{4}$ V $\frac{1}{4}$ .....	11	29N	2W	320	859.00	.....
E $\frac{1}{4}$ .....	9	30N	2E	160	5615.00	.....
Lots 4, 5, Sec. 9, Lot 2, SW $\frac{1}{4}$ NW $\frac{1}{4}$ ...	10	33N	4E	.....	1400.00	.....
E $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$ , Lots 1, 2, $\frac{1}{2}$ NE $\frac{1}{4}$ .....	27	26N	1W	.....	1720.00	.....
$\frac{1}{2}$ SE $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ .....	7	27N	2E	160	800.00	.....

BANKS—KOOTENAI COUNTY.

Des. of Prop.	Lot Sec.	Blk. Tp.Rg.	Book Val Land	Book Val. Impts.	Ass'd Val. Land	Ass'd Val. Impts.
(FIRST EXCHANGE NATIONAL OF COEUR D'ALENE)						
E 35' Lot 6.....	6	P				
(C' DA&K.) .....			\$34360.61		\$4800.00	\$5000.00
(C' DA&K.) .....	5	11	3256.99		900.00	
(C' DA&K) .....	11	16	1150.00		700.00	
(O'Briens Add.) .....	3	44	242.00		65.00	
118 Lots in Kaesmeyer Add. & Grotto Park; 35' of Lot 6, Block H of Kings Add. ....			9128.46		3523.00	
					5000.00	
Total .....			48138.06	Total	14988.00	
(FIRST BANK OF HARRISON)						
(Tn. of Harri.) .....	3	& 4 3	5000.00		800.00	700.00
NW¼ .....	11	49N 1W	800.00		800.00	
				Impts.	700.00	
Total .....			\$ 5800.00		2300.00	Total
(VALLEY STATE BANK OF POST FALLS.)						
Banking House and Lot.....			3000.00		740.00	
Comptons Add., all.....	16)					
S½ Tract 56 B1.....	25)					
Tr. 49&50 B1. ....	26)					
Post Falls Ir. Trs.....	)					
Tr. 81, 96, 97 .....	)					
112, 113, Plat 9, .....	)					
East Greenacres .....	)		1862.00		1635.00	
Total .....			\$ 4862.00		\$ 2375.00	
(BANK OF SPIRIT LAKE)						
Tn. of Spirit Lake, Lots 11 & 12, Blk. 8, Lot 4, Blk. 11.....			14900.25 (Incl. F. & Ex.)		5600.00 (Inc. F. & F.)	
Total .....			\$14900.25		\$ 5600.00	
(BANK OF WORLEY)						
Tn. of Worley, Lots 14 and 13 in Block 13.....			2685.44		115.00	1500.00
					1500.00	
Total .....			\$ 2685.44		\$ 1615.00	



BANKS—KOOTENAI COUNTY.

Book Val. Fr. & Fix.	Ass'd Val. Fr. & Fix.	Cap. Stock	S&U. Profits	Total	Less Pr. Ass'd.	Stock Ass'd.
		\$100000.00	\$11484.00	\$111484.00	\$56236.00	\$55648.00
8098.27	\$ 4000.00	.....	.....	.....	.....	.....
<hr/>						
8098.27	\$ 4000.00	.....	.....	.....	.....	.....
.....	.....	\$ 15000.00	593.32	15593.32	7400.00	8193.32
1600.00	400.00	.....	.....	.....	.....	.....
<hr/>						
1600.00	400.00	.....	.....	.....	.....	.....
.....	.....	\$ 10000.00	4155.11	14155.11	6362.00	7793.11
1500.00	500.00	.....	.....	.....	.....	.....
<hr/>						
1500.00	\$ 500.00	.....	.....	.....	.....	.....
.....	.....	\$ 25000.00	3728.62	28728.62	14900.25	13828.37
<hr/>						
.....	.....	15000.00	822.38	15822.38	5032.97	10789.41
2347.53	700.00	.....	.....	.....	.....	.....
<hr/>						
2347.53	\$ 700.00	.....	.....	.....	.....	.....

## BANKS—KOOTENAI COUNTY

Des. of Prop	Lot Sec. Tp. Rge.	Blk.	Book Val Impts.	Book Val Land	Ass'd Val. Land	Ass'd Val. Impts.
(AMERICAN TRUST COMPANY OF COEUR D'ALENE)						
Lots 5 & 6, Block C, Town of CD'A, Lot 16, Lakeside Add. to Sunnyside, Tr. 81 Sherman Park; Lots 4, 5, 6, 11, 12, Block 7, Simms Add.; NW SW $\frac{1}{4}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 1, T. 50, R. 5W.; So. 55' of the West $\frac{1}{2}$ of Block 23, Reids Add. ....				\$ 10755.58	\$ 4610.00	.....
Other property as follows:						
Lots 1, 2, 3, Blk. 4, Woodlawn Park; Lots 1, 2, Blk. G., city of CD'A; S. 55' of E $\frac{1}{2}$ of Blk. 23 of Reids Add.; Lots 7, 8, 9, 10, Blk. 8, Obriens Add.; and Lots 1, 2, 3, Blk. 1, Lot 3, Blk. 3, Lots 1 & 3, Blk. 4, Lots 1, 2, 3, Blk. 6, Lots 1, 2, 3, Blk 7, Lots 1, 2, 3, 7 8, Blk 8, Lots 1, 2, 9, 11, 12, Blk. 9 Lots 1, 2, 3, 4, Blk. 10, Lots 4, 5, 6, Blk. 11, Lots 4, 11, 12, Blk. 12, Lots 7, 8, 11, 12, Blk. 13, Lots 3, 4, 10, 11, 12, Blk. 14, Lots 2, 3, 6, 7, 10, Blk. 15; Lots 3, 4, Blk. 16; Lots 5, 6, 7, 8, 9, Blk. 17; Lots 1, 2, 3, 4, 5, 6, Blk. 18, Lots 1, 2, 3, 6, Blk. 19, Lots 5 to 12, Inc., Blk. 20, Lots 1 to 4, Inc., and 7 to 12 Inc., Blk. 21, Lots 1, 2, 3, 5, 6, Blk .22, Lots 4, 5, 6, Blk. 23, Lots 1, 2, 3, 7, 8, 4, Blk. 24; Lots 1, 2, 3, Blk. 25, Lots 1, 2, 3, Blk. 26 .....				\$ 15048.95	\$ 3560.00	.....
Total .....				\$ 25804.53	\$ 8170.00	.....
(RATHDRUM STATE BANK)						
Lots 1 to 7, Inc., 10, Blk. A, Woods Add. to West Wood; Lots 3 & 4, NE $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 1, T. 52 N., R. 5 W.; a fractional piece des. as Tx. No. 531 in Sec. 6, T. 5 N., R. 4 W.; SE $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 31, 52 N., 3 W.; SW $\frac{1}{4}$ , 14, 52 N. 3 W.; Lot 1, and 10' of Lot 2, Blk. B, Woods Add. to West Wood .....				9035.00	4560.00	.....
				12707.34	4035.00	.....
Total .....				\$ 21742.34	\$ 8595.00	.....



BANKS—KOOTENAI COUNTY

Book Val. Fr. & Fx.	Ass'd Val. Fr. & Fx.	Cap. Stock	S&U Profits	Total	Less Pr. Ass'd	Stock Ass'd
		\$50000.00	\$ 6281.24	\$56281.24	\$34537.31	\$21743.93
8732.78	\$ 4000.00					
8732.78	\$ 4000.00					
		\$25000.00	\$12347.80	37347.80	\$25343.42	\$10595.00
3601.08	\$ 2000.00					

## BANKS, KOOTENAI COUNTY (Continued.)

Des. of Prop.	Lot Sec. Tp. Rge.	Blk. Rge.	Bo okVal. Land	Book Val... Impts	Ass'd Val. Land	Ass'd. Val. Impts.
(COEUR D'ALENE BANK & TRUST CO.)						
Taylors Add. ....	3&4	15	\$ 700.00		\$ 390.00	
O'Briens Ad. ....	7&8	18	4500.00		1425.00	
" " .....	7&8	44	490.40		325.00	
Russels Ad. ....	1	4				
" " W. 50' .....	2	4	3475.76		850.00	
Tn. & Kinks Ad. N½.....	6&7	Y	7659.55		2550.00	
Tn. & Kings Ad.....	3	19	4410.27		1425.00	
" " " .....						
Tx. No. 868 .....			41415.00		28500.00	(These tw
Gardendale,						
Tr. 19, Blk. 2 .....			219.05		25.00	
1st Ad. to Meyerdale.....	8&9					
22 to 40, inc.						
43 & 45 to						
48, inc.			5100.00		600.00	
Crotzers Add., )						
N. 50' of S. 100' of Lot 11, )						
Lot 6, S½SW¼, Sec. 15, Lots 1&2 )						
Sec. 22, all 49 N., R. 4 W. )			3851.35		1000.00	
NW¼SE¼ & lot 6, Sec. 8, T. 50 N.,						
R. 4 W. ....			1870.00		470.00	
Rosedale Ad to Meyerdale A. Tracts						
30, 31, 32, part 33, all 34.....			300.00		230.00	
Lincoln Heights Ad. to Spokane,						
Lot 18, Blk. 17 .....			383.62		(none)	
Total .....			74375.00		37790.00	



BANKS, KOOTENAI COUNTY (Continued.)

Book Val. Fr. & Fix.	Ass'd Val. Fr. & Fix.	Cap. Stock	S&U. Profits	Total	Less Per Ass'd	Stock Ass'd
.....	.....	\$50000.00	\$ 9390.25	\$40609.75	\$74375.00	None

tems include furniture and fixtures of bank.)

## KOOTENAI COUNTY—IDAHO.

8 State Loans .....	\$ 9,500.00
Owner's Val'n. ....	33,041.00
Owner's Impts. ....	9,125.00
<b>Total</b> .....	<b>\$42,126.00</b>
Appraiser's Val'n. ....	\$42,126.00
Assessed Val'n. ....	6,253.00
Assessed Impts. ....	1,150.00
<b>Total</b> .....	<b>\$ 7,405.00</b>

STATE LOANS  
KOOTENAI COUNTY

Name	Description	Sec	Twp.	Rge.	Acreage
L. L. Barnhart.....	SW $\frac{1}{4}$ of SW $\frac{1}{4}$ .....	25			105
	SE $\frac{1}{4}$ of SE $\frac{1}{4}$ .....	26			40
	NE $\frac{1}{4}$ of NE $\frac{1}{4}$ .....	35	48N.	Rg. 4W	20
John D. Hagge.....	Lots 5-6 NE $\frac{1}{4}$ of SW $\frac{1}{4}$ SE of SW			3W	
	& W $\frac{1}{2}$ of NW $\frac{1}{4}$ of the SE $\frac{1}{4}$ .....	6	51N.	" 3W	180
Pauline Fischbach.....	E $\frac{1}{2}$ SE $\frac{1}{4}$ NW of SE $\frac{1}{4}$ SW OF NE	18	50N.	" 2W	160
Fred T. Ziegler.....	NW $\frac{1}{4}$ .....	26	53N.	" 4W	160
Albert H. Hewson.....	NW $\frac{1}{4}$ .....	31	47N.	" 2W	160
Wm. S. Slayton.....	Lots 3-4 .....	19	48N.	" 3W	70.70



STATE LOANS  
KOOTENAI COUNTY

Owner's Valn.		Appraisers Valn.		Amt Loan	Assessed Valn.	
Land	Impts.	Land	Impts.		Land	Impts.
Excepting so much of the above described lands as is below 2126 sold to W. W. P. Co. on 3rd Nov. 1917.						
2,425.00	\$ 1,100.00	O. K.		\$ 1,000.00	\$ 100.00	\$.....
.....	.....			.....	160.00	75.00
.....	.....			.....	100.00	.....
.....	.....			.....	.....	.....
1,406.00	2,550.00			4,000.00	1,200.00	500.00
6,375.00	1,275.00	O. K.		1,700.00	800.00	100.00
4,800.00	1,400.00	Renewal	O. K.	1,000.00	1,200.00	200.00
4,500.00	500.00	5,000.00		1,000.00	2,093.00	25.00
3,535.00	2,300.00	O. K.		800.00	600.00	250.00

## KOOTENAI COUNTY—IDAHO

96 Mortgages Book 26.....\$169,666.34  
 Assessed Valn. .... 119,027.00

MORTGAGES  
KOOTENAI COUNTY—IDAHO

Book 26 Page	Date	Name.
356	9- 1-17	Magnus & Maggie Ingerlund to O. J. Larson.....
359	10- 9-17	John Josephson to Netherland Am. M. G. Bank.....
362	10-10-17	J. A. Henritta Lawtin to Valley St. Bank.....
363	10- 9-17	A. F. & Edith Caraddick.....
366	9-25-17	Thos. W. & Eliza A. Allen to M. E. Hay.....
372	9-15-17	F. & May P. Doty to S. P. Tabin, 1st Mtgr. add.....
375	10-16-17	Geo. & G. Harvey to Northern Id. Savings & Loan.....
377	10- 3-17	Charlie & Teanie Thomas to I. N. Graham.....
387	10-31-17	Grace & Joe W. Voelmeck to North Idaho Savings & Loan.....
388	11- 1-17	G. E. & Mary B. Hunt to Col. Reve C. Claiments End Assn.....
389	11- 1-17	G. E. & Mary B. Hunt to Col. Reve C. Claiments End Ass'n.....
391	11- 1-17	Carl W. & Alta McDowell to J. D. Sullivan.....
392	11- 2-17	C. A. & B. T. Wells to Emil Rodell.....
393	11- 3-17	Al. & Eliz D. Bontton to Charles Corbet.....
395	Nov. 5-17	Stanley W. Yowell to Bank of Fairfield.....
396	10-31-17	G. E. M. Canfield to Nicolas Codd.....
399	10-19-17	Charles N. & Ethel Downie & John W. Blake and Min Blake to O. H. Featherstone.....
402	11- 5-17	Edw. P. Harris to Jos.....
403	11- 6-17	Teter Grath to Harrison Shingle Co.....
405	11- 6-17	Danin J. Layton to Harrison Shingle Co.....
408	10-15-17	H. A. & Sylvania Culln to Frederick Epplen.....
410	10-25-17	Chas. F. & Wil A. Betonr to Jos. Klinkner.....
447	12- 3-17	R. A. & Margaret McCrea to O. J. Larson.....
413	10-25-17	A. H. & May A. Powell to Security Nat. Bank C.....
416	11- 5-17	Adolph Donast to Wm. Donast.....
417	11-12-17	Frank E. & Iva Perry to Albina Wiegele.....
419	11-12-17	A. D. M. Lennon to Carl McDowell.....
420	10-20-17	J. R. Dean to Frank Schuerling.....
421	11- 2-17	Lester and Mary Shadduck to Northern Ida. Shavings & Loan.....
423	11-15-17	August Fischbacker to O. Haan.....
424	11-15-17	A. R. Milne & A. G. and L. S. Hooper to Andrew J. & Georgia Snyder.....
427	11-17-17	Russell & Pugh Lbr. Co. to Lorenzo & Harrett Williams.....
433	11- 5-17	E. J. & Alma E. Chingeur to Henry Hartsmayor.....
434	11- 5-17	Same Parties as 433. to J. E. Hedr.....
435	11-20-17	C. F. & Jessie Arnold to Potlatch State Bank.....
443	11-30-17	Geo. & Ella Stranghen to Northern Ida. Sav. & Loan.....
444	10-24-17	M. R. & Margaret Shaufler to Henritta MacConnell.....
451	12- 1-17	John & Olda M. KLunknecht to Third Nat. Walla Walla.....
446	11-20-17	Wm. F. Adams to Cora B. Roberts.....
453	12-17-	I. T. and Cassir Asbury to Geo. Hull.....
461	12-21-17	A. E. Barkdall to Eliza Robinson.....
464	12-17	P. M. Smithor to A. R. Smith.....
466	12-24-17	F. J. & Ella M. Willard to R. S. Kalbllisch.....
471	12-29-17	John & Tracey Nitkey to Jacobs S. Grdes.....



# MORTGAGES KOOTENAI COUNTY—IDAHO

Description.	Mortgage	As'd. Value of Land	Improvement	Total
Part of NE of NE 13-50-4 SE Cor. of NE of				
NE of 13-50-4 .....	700.	300.	75.	375.
SESW SWSE NENW NWNE 29-50-5.....	1400.	1190.	200.	1390.
1/2 SW 160 A. S 1/2 SE 32-50-5W.....	500.	400.	25.	425.
Lot 3 17-48-5W .....	250.	520.	50.	570.
Tracts 243, 244-249-250 .....	3300.	2000.	1000.	3000.
1/2 SW NWSE Lot 7-3-47-2W.....	763.90	1350.	300.	1835.
Tract 84 N 29 of Tract 85 S. Add.....	2000.	575.	1000.	1575.
Lots 1-3-2-5-48-5, Lot 8-32-49-5 .....	2200.	860.	50.	910.
Tract 90 Sherman Park .....	2000.	400.	1500.	1900.
NW 1/4 14-52-4 .....	1000.	800.	100.	900.
NE 1/4 14-52-4 .....	1500	800.	.....	800.
SW 1/2 22-48-5 W.....	4000.	2300.	.....	2300.
SESW 25-49-1 W .....	500.	200.	.....	200.
NWSW 28 N 1/2 SE 29 NESW 29-47-5.....	7500.	7200.	300.	7500.
E 1/2 NE 27-47-5 W .....	3000.	1100.	.....	1100.
N 1/2 NE Lot 1-24 SWSE 13-49-6.....	1500.	725.	.....	725.
1/2 SW NESW NWSE 28-49-2 W W 1/2 SE				
NESW 17-48-1 W Lots 5-6-7-8 Blk. 4 Town.....	5600.	1755.	3400.	5155.
1/2 Lot 2 Blk. 10 Harrison.....	150.	275.	.....	275.
NWNE 11-47-2 W. ....	150.	150.	.....	150.
Lot 12-2 N 1/2 NW 11-47-2 W .....	450.	500.	.....	500.
Tracts 193-194-195 Dalton Garden .....	500.	300.	.....	300.
Tract 1 Avondale .....	300.	250.	.....	250.
Lot 1 Blk. 16 .....	1000.	20.	150.	170.
NWSW 10-50-5 W N 1/2 SWSW.....	600.	400.	.....	400.
Lot 4 Blk. 4 .....	1350.	225.	375.	600.
W 1/2 NENE 1/2 NWNE 26-48-2.....	600.	200.	50.	250.
E 1/2 SE SWSE SESW 17-49-5.....	225.	800.	25.	825.
NWSE 2-49-1 W.....	Not Assessed.			
SWSE 31-51-3 .....	700.	200.	150.	.350
Ep NW E 1/2 SW 24-51-6.....	800.	.900	100.	1000.
Lots 2 & 3 SWNE SENW 5-47-2 W.....	2000.	500.	75.	575.
S 1/2 of N 1/2 14-47-3 W.....	3500.	1782.	.....	1782.
SW 1/4 26-53-3 W. ....	1450.	1200.	.....	1200.
NW 1/4 26-53-3 .....	1250.	1200.	.....	1200.
SENE N 1/2 SE SWSE 28-51-4 W.....	6000.	3320.	300.	3620.
Town & Kings Lot 9 Blk 26 Lot 6 E 10 5-30				
7-28 .....	2000	800.	1000.	1800.
NWSW SWSW 25 NESE SESE 26-47-4.....	800.	850.	100.	950.
Lots 2-6-7-5-48-1 W .....	2500	330.	.75	395.
Lots 2, 3, 4. Sec. 2 Lot 10 Sec. 3-47-1 W. ....	650.	920.	.....	920.
N 1/2 NE Lot 1-29-48-3.....	250.	515.	40.	555.
Lot 5-9-10-8-48-5 W. NESE 12-48-6.....	1100.	2150.	200.	2350.
Tract 113 Hayden Lake .....	1000.	500.	150.	650.
NW 1/4-15 W 1/2 SW -15-48-3 W .....	1600.	1300.	200.	1500.
N 1/2 Lot 3 Blk 1 Harrison .....	2900.	275.	1450.	1725.

# MORTGAGES KOOTENAI COUNTY—IDAHO

Book 26 Page	Date	Name.
473	12-22-17	W. R. Jaquesetex to Mrs. S. E. Moore.....
481		T. J. & Beela M. Deck to Margret Ackson.....
483		Geo. B. & Anna M. Thompson to Vermant L. & T. Co.....
492	11-16-17	M. & M. Clara M. Gaiser to H. A. Howe.....
586	3-20-18	J. W. & R. W. Arnold to N. Ida Saving & Loan B.....
587	3-12-18	G. & Hazel G. Dietrich to R. B. Ford.....
589	3-19-18	Alfred A. Barnes to B. F. Shermin.....
589	3-19-18	Alfred A. Barnes to B. F. Shermin.....
593	2- 8-18	Geo. F. Steores & Wife to Jas S. Gill.....
595	3-17-18	Martha Morgan to J. M. Perry.....
596	3-22-18	Newford E Cloyd to Colfax State Bank.....
597	4- 1-18	W. E. and Laura Harvey to Kittie A. Stimmel.....
604	4- 4-18	S. G. & R. F. Osborne to Rabb E. & Nellie E. Seward.....
606	4- 9-18	Helen and J. H. Dornes to McClenstock Trunkey Co.....
607	3-21-18	Charles R. & Happy Bailey to W. A. Hart.....
611	3-28-18	Clyde E. Louis, Carral C. and Eva McCaw to Union Trust Co.....
613	Apr. 1918	Austin A. Moore to Sarah E. Moore.....
615	4-10-18	Herman Fuller & Wife to Ellen C. Johnston.....
617	4-30-18	J. C. & C. May Waddell to Nat. Bank Bldg. Co.....
618	4-26-18	Robt. & Eliz Roth to Clara McBer.....
621	4-18	E. Cogley to H. M. Hudson.....
623	12-28-19	Theodore J. Miller Jr. to Theodore J. Miller Sr.....
624	4-29-18	A. L. & Ethelson B. White to Spokane & East. Trust Co.....
626	4-11-18	Geo. L. Taft to A. Schellinger.....
637	5-11-18	T. H. & Celesta Wisdom to Murphey Farst.....
639	5-27-18	L. & Cora Clanton to August Schmidts.....
495	1-18-18	N. J. Nelson to E. J. Mathews.....
496	1-17-18	Henry P. Meir to P. A. Lawrence.....
497	1-18-18	Mary E. Johnston to Clara McBer.....
500	12- 1-17	Guy & Lola Seatin to North. Pac. Loan & Trust Co.....
503	1-26-18	James & E. Lyle to Nor. Ida. Savings & Loan.....
505	1-28-18	J. W. S. & Francis Killan to Geo. G. Carlsh.....
506	1-21-18	Guy A. Mellick & Myrtle to A. H. Averill Mac. Co.....
509	1- 1-18	Coral Clough to Hugh T. McPhee.....
515	1-30-18	Alfred W. Kimball Silas W. Oxford to New England Loan Co.....
518	1-29-18	Walter W. Norman to Margaret Puetland.....
519	1-28-18	J. H. McElvain to C. J. Anderson.....
531	2-11-18	Annie E. & H. B. Ballen to Nort. Ida. Savings & Loan.....
531	1- 2-18	Adolph & Margaret Bauteler to Charles Casketr.....
536	2-18-18	Homer G. Quigley & Lura Tress to R. D. Speck.....
537	2-20-18	Russell Pugh to Geo. N. & Lizzie Osborne.....
542	2-19-18	Ed. & Nancy Welsh to John Pralinsti.....
543	2-15-18	Chas. W. & Francis L. Lomorednx to Vermont Loan & Trust.....
546	2-25-18	F. S. & Tehel M. Colgaham to North. Ida. Savings & Trust Co.....
548	2-18-18	Bennet & Mary L. Stevens to Bank of Fairfield.....
549	2-15-18	Herbert B. & Anna E. Bullen to E. D. Germain.....
551	2- 7-18	Caroline M. & E. R. Stackwell to Henry Plack.....
552	2-28-18	John M. & Maude Sullivan to J. D. Bassett.....
555	2-28-18	Emma & Carl Bacck to Caroline Martin.....
557	3- 6-18	Henry & Hannah C. Tuft to No. I. S. Loan.....
558	1- 1-18	Arthur & E. L. Paul to F. Widman.....
560	3- 8-18	H. F. & Jennie F. House to Oregon Mtgr. Co.....



MORTGAGES  
KOOTENAI COUNTY—IDAHO

Description.	Mortgage	As'd. Value		Total
		of Land	Improvement	
ESE 22 SWSW NWNW 26 NENE 27-48-1 W	500.	1912.	.....	1912.
Tract 559 Blk 35. P. F.	1000.	500.	.....	500.
1/2 NE 26-53-3 W.	1773.75	.....	.....	.....
Lot 13 Blk 29 Spt. Lake	2000.	400.	1200.	1600.
E of NW NE of SW 100x229 18-51-3 W	2000.	1250.	.....	1250.
E of SW Lot 4 18-53-2 W.	1300.	785.	100.	585.
1/2 NW of NE 19-48-3 W NENE 19-48-3 W.	500.	220.	15.	235.
1/2 NW of NE 19-48-3 W NENE 19-48-3 W	500.	200.	15.	235.
W Cor 1-50-5 W of SE 1/4	3000.	1650.	.....	1650.
1/2 SW SWNE SENW-15-49-4 W SE Cor of				
W of NE	900.	425.	.....	425.
SESW N1/2 SW SWNW-10-47-2 W	700.	400.	.....	400.
SE-5-48-5 W.	700.	700.	300.	1000.
SE of NE 24-48-4 W	800.	200.	100.	300.
NE 1/4 NW 1/4 N1/2 SW-26-52-4 W.	2075.	2950.	400.	3350.
1/2 NE 32-52-5 W.	638.19	400.	200.	600.
Lots 3 & 4 E1/2 SW 31-51-3 W.	2000.	3200.	500.	3700.
1/2 SE NESE SWNE-25-48-1 W.	1995.50	1058.	.....	1058.
8, 9 Blk. 26 Simms.	400.	.....	.....	.....
3/2 of W1/2 of 7 in Blk. N Town & K.	10,000	2750.	2500.	5250.
Lots 1, 2, 3 Sec. 5-48-4 W	800.	660.	240.	900.
NESW Lot 5-4-49-3 W	720.	605.	50.	655.
1/2 SE 15 N1/2 NE-22-47-3 W.	3100.	860.	150.	1010.
Lots 2, 7, 8	5000.	1740.	2200.	3940.
NENE Lot 2-28-48-4 Lot 1, 28-48-4, Lot 1-21-				
8-4	1000.	600.	80.	680.
SE 1/4 E1/2 SW 1/4 SWSW-32-52-4 W	4500.	5550.	.....	5550.
E1/2 SW 29-48-5 W	2000.	960.	75.	1035.
Lot 5 9-48-5 W	430.	300.	.....	300.
SW 1/4 9-49-1 W	600.	3450.	.....	3450.
E1/2 SW 32-51-4 W	800.	600.	100.	700.
SESE NWSE NESE 36-51-5	5000.	1000.	.....	.....
1/2 NE N1/2 SE 27-49-4	250.	700.	200.	900.
NE 26-47-4 W	1200.	1600.	150.	1750.
E 990' of NENE of 18-50-5 W	945.	210.	100.	310.
SWSW 27 NESE 1 & 2-28-49-1 W	600.	670.	50.	720.
W1/2 SWSW W1/2 Lot 5-18-51-5	1100.	300.	300.	600.
1/2 NW Lot 3 & 4 4-4-53-3W	400.	1400.	150.	1550.
Lot 4 30-52-5	200.	130.	.....	130.
Lot 6-Blk. 20 Forest Hts.	1300.	225.	900.	1125.
E1/2 of E1/2 of SE 1/4 22 W1/2 SW 1/4 23-47-5 W	3000.	1200.	500.	2495.
1/2 NW N1/2 SW-12-47-5	4000.	1980.	250.	2230.
Lot 3 NESW-7-47-2 W Lot 6 NESE-12-47-3 W	5000.	650.	200.	850.
SESW SWSE 32-54-2 W	500.	545.	.....	545.
NESW NWSW NESW SWSE 31-48-4 W	3000	1025.	350.	1375.
Lot 12 Blk. 27 CDA & Kings	1500.	300.	1000.	1300.
SE 1/4 21-47-5 W	3000.	4800.	.....	4800.
Tracts 14, 15, 16, 17, 18	2000.	450.	700.	1150.
NWSW NWNW-33-50-2	1000.	1080.	150.	1230.
Tract 61-Plat 4 Greenacres	500.	500.	150.	650.
E1/2 SW 28-52-4 W	1000.	600.	.....	600.
Lot 7 Blk. 6	800.	100.	600.	700.
NE 1/4-E1/2 SE 8-51-4 5-51-4	8500.	5800.	1400.	7200.
1/2 3-51-5 W	1600.	2400.	50.	2450.

## KOOTENAI COUNTY—IDAHO

213 Federal Bank Loans.....	\$338,940.00
Assessed Valn. ....	213,029.00
Assessed Impts. ....	38,425.00
Total.....	\$251,454.00

FEDERAL BANK LOANS  
KOOTENAI COUNTY

Name.	Description.	Sec.	Twp.	R.
	Tracts 1-2-3-4-11-12-13-14-15-16-17-18-19			
Louis M. Thompson.....	25-26-27-28 & that part Tract 29-10.....	32	51	
Anla A. Percival.....	SE $\frac{1}{4}$ NW $\frac{1}{4}$ NE of SW NW.SW SESW.....	4	47	
Claudius Whittaker.....	N $\frac{1}{2}$ SW Lots 5-6.....	12	50	
Joseph O. Moe.....	Lot 5 All that part of SESw W.W.P. E.....	27	48	
John C. Arnold.....	E $\frac{1}{2}$ NE NWNE NENW.....	30	48	
Louis G. Wellington.....	SE NW.....	19	48	
T. H. Chance.....	W $\frac{1}{2}$ NW.....	26	47	
John Pelow.....	NE SW.....	22	48	
Wm. A. Youngberg.....	SWSW W $\frac{1}{2}$ SW.....	25	47	
	E $\frac{1}{2}$ SE.....	27	47	
James R. Franklin.....	NWSE.....	22	48	
Clarence D. Brown.....	Lots 2-3.....	21	48	
Cora Seat.....	E $\frac{1}{2}$ SW of NE E $\frac{1}{2}$ of SE NE of SE $\frac{1}{4}$ .....	7	48	
George Dolan.....	SE SE SENE.....	6	48	
	NW SW SW NW.....	5	48	
Arthur G. Hooper.....		4	47	
	Lot 1 SENE NE SE.....	5	47	
John Barker.....	SE SE Sec. 15 SE NW W $\frac{1}{2}$ NE Sec. ....	26	48	
David P. Weir.....	NE.....	34	53	
Gustave H. Schuttler.....	Lot 4.....			
	Lot 1-2-4 SENE.....	6	47	
Wm. L. Sommers.....	SENE NE SE.....	26	48	
	N $\frac{1}{2}$ SW.....	25	48	
John L. Anderson.....	Lots 1-2-3.....	30	48	
	E $\frac{1}{2}$ NE.....	25	48	
Edwin J. Young.....	N $\frac{1}{2}$ SW SWSW N $\frac{1}{2}$ SE Lots 1-2.....	35	53	
L. R. Hill.....	NE.....	13	48	
Daniel E. Bolich.....	SW.....	12	48	
Henry J. Loog.....	E $\frac{1}{2}$ NW.....	9	47	
Thos. A. Bonser.....	Tract 292 Hayden Lake in SE $\frac{1}{4}$ .....	22	51	
Helen Zones.....	NENW N $\frac{1}{2}$ SW.....	26	52	
Fred W. Bubb.....	N $\frac{1}{2}$ SE.....	23	53	
Arthur G. Hooper.....	N $\frac{1}{2}$ SW Lots 8-9.....	4	47	
Earl S. Prindle.....	S $\frac{1}{2}$ .....	27		
	W $\frac{1}{2}$ W $\frac{1}{2}$ .....	34		
	SESW SWSE E $\frac{1}{2}$ SE.....	28	53	
Edward Hollingsworth.....	Lot 2.....	7	48	
Mae Garner.....	Lots 1-3 SENE.....	7		
	" 4 SWNW.....	8	48	
Louis D. Rowland.....	N $\frac{1}{2}$ NE N $\frac{1}{2}$ SE of NE S $\frac{1}{2}$ SE NW SE SENE.....	34	53	
	Part of lot 4 & 3.....	2	52	
Louis Ostgulen.....	N $\frac{1}{2}$ SW.....	24	47	
	NE SE SENW.....	23	47	
Geo. L. Fitzsimmons.....	W $\frac{1}{2}$ SW SESW.....	5	49	
T. W. Bracking.....	N ENE Lots 1-4-5.....	34	48	
Oscar Foster.....	SESW Lot 8.....	9	47	



# FEDERAL BANK LOANS KOOTENAI COUNTY

Tractage	Owners Valn.		Appraisers Valn.		Amt. Loan	Assesed Valn.	
	Land	Imp'ts.	Land	Imp'ts.		Land	Imp'ts.
					\$6,000.00	\$3,890.00	\$1,000.00
					1,000.00	780.00	150.00
					2,000.00	1,510.00	600.00
					2,400.00	540.00	350.00
					1,500.00	800.00	250.00
					650.00	150.00	100.00
					2,000.00	1,200.00	700.00
					600.00	200.00	100.00
					1,500.00	1,035.00	
					1,200.00	200.00	100.00
					600.00	320.00	75.00
					900.00	850.00	75.00
					2,000.00	1,000.00	150.00
					2,240.00	400.00	
					2,000.00	750.00	175.00
					1,600.00	600.00	50.00
					900.00	500.00	100.00
					3,400.00	2,000.00	300.00
					1,000.00	650.00	75.00
					5,200.00	1,405.00	200.00
					2,200.00	1,300.00	250.00
					1,500.00	1,000.00	200.00
					400.00	650.00	50.00
					600.00	500.00	100.00
					7,000.00	2,750.00	400.00
					600.00	500.00	
					950.00	700.00	
					7,500.00	2,720.00	100.00
					500.00	300.00	75.00
					1,500.00	1,430.00	500.00
					4,975.00	2,250.00	300.00
					1,000.00	745.00	250.00
					1,000.00	1,330.00	500.00
					1,500.00	580.00	200.00
					1,000.00	800.00	75.00

FEDERAL BANK LOANS  
KOOTENAI COUNTY

Name.	Description.	Sec.	Twp. 1
Alonzo J. Gould.....	W $\frac{1}{2}$ SE E $\frac{1}{2}$ SE.....	3	49
Alfred Pearce.....	W $\frac{1}{2}$ NE.....	22	48
John L. Watson.....	SE NE NESE.....	7	.....
	SW NW NW SW.....	8	47
Levereh Lyon.....	W $\frac{1}{2}$ NW W $\frac{1}{2}$ SW.....	9	50
John Peters.....	Lots 3-4 N $\frac{1}{2}$ of NE.....	7	.....
	Lot 1.....	8	50
Claude Sanders.....	W $\frac{1}{2}$ NE.....	20	51
Nelson Mellick.....	N $\frac{1}{2}$ of NE NE $\frac{1}{4}$ NW $\frac{1}{4}$ Lot 1.....	18	50
Peter E. Anderson.....	NW $\frac{1}{4}$ .....	34	51
Chas. S. Green.....	NW $\frac{1}{4}$ .....	24	51
Chas. F. Waggoner.....	SE NE E $\frac{1}{2}$ SE.....	8	50
	NE NE.....	17	50
De Forest Blossom.....	S $\frac{1}{2}$ NW Lots 3-4.....	21	50
John T. Frazier.....	NW NE N $\frac{1}{2}$ NE SW of NW.....	17	50
Earl Stanley Prindle.....	S $\frac{1}{2}$ .....	27	.....
	W $\frac{1}{2}$ of W $\frac{1}{2}$ .....	34	.....
	E $\frac{1}{2}$ of SE SW SE SE SW SW SW.....	28	53
James Fealy.....	S $\frac{1}{2}$ .....	17	51
James W. Buchanan.....	Tracts 53-54-55-56-57 Avondale.....	13	51
Alvin Chas. Tosspon.....	E $\frac{1}{2}$ SW Lots 3-4.....	19	52
John D. Ford.....	N $\frac{1}{2}$ SE.....	19	53
Edwin E. Kyle.....	E $\frac{1}{2}$ NE E $\frac{1}{2}$ of W $\frac{1}{2}$ of NE $\frac{1}{4}$ .....	13	50
Anna L. Shepherd.....	SW $\frac{1}{4}$ .....	19	53
W. M. Stanfield.....	E $\frac{1}{2}$ of E $\frac{1}{2}$ .....	17	53
Abner W. Law.....	SW $\frac{1}{4}$ .....	22	53
Henry O. Brehmer.....	Tract 61 Plat 7 Greenacres.....		
	S $\frac{1}{2}$ of SW of SE of NE.....	29	51
Paul Sage.....	SW $\frac{1}{4}$ .....	29	53
Osmund Knudson.....	Lot 1 5 SENE NESE.....	1	.....
	Lots 5-6 NW SE.....	1	49
J. A. Morton.....	E $\frac{1}{2}$ NW Lots 1-2.....	18	53
M. J. Ward.....	N $\frac{1}{2}$ of NW of NW.....	29	52
Sidney M. Dennis.....	Lots 1-2-3-4 SWNW.....	2	52
Albert Esgate.....	NE $\frac{1}{4}$ .....	28	.....
	S $\frac{1}{2}$ of SE.....	21	50
Rose Cron Jones.....	SE $\frac{1}{4}$ .....	14	53
Anna M. Schaefer.....	SE $\frac{1}{4}$ .....	11	53
Mary D. Stow.....	E $\frac{1}{2}$ NW exception.....	18	50
Frank F. Hastings.....	S $\frac{1}{2}$ SW.....	9	50
George E. Corsen.....	N $\frac{1}{2}$ Tract 68 Avondale Dist.....		
Mads Nielson.....	SENW.....	27	50
Effie B. Hickel.....	Part of Tract 95 all 96 Plat 7 Greenacres.....	29	51
Lizzie M. Williams.....	Part of NENW.....	18	50
Henry Metz.....	Lot 10.....	4	.....
	W $\frac{1}{2}$ of NW.....	9	.....
	SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	8	47
Edward Burr.....	SWSE SESW.....	3	.....
	NENW.....	10	47
Wilda M. Doty.....	SE of NW.....	25	48
Lorin D. Fosket.....	Lots 4-5 NWSE NE $\frac{1}{4}$ .....	12	47
Clarence D. Kelly.....	SW $\frac{1}{4}$ .....	8	.....
	W $\frac{1}{2}$ NW.....	17	53



FEDERAL BANK LOANS  
KOOTENAI COUNTY

Page	Owners Valn.		Appraisers Valn.		Amt. Loan	Assesed Valn.	
	Land	Imp'ts.	Land	Imp'ts.		Land	Imp'ts.
					\$1,000.00	\$1,020.00	\$ 100.00
					1,000.00	800.00	75.00
					2,000.00	915.00	50.00
					1,500.00	1,496.00	700.00
					6,000.00	3,360.00	300.00
					1,900.00	2,000.00	300.00
					1,000.00	1,015.00	
					1,000.00	1,500.00	200.00
					3,000.00	3,575.00	250.00
					1,200.00	1,125.00	450.00
					1,000.00	970.00	100.00
					1,500.00	1,295.00	200.00
					7,500.00	2,720.00	100.00
					8,000.00	8,000.00	1,500.00
					2,500.00	2,500.00	300.00
					2,000.00	800.00	
					1,00.00	500.00	200.00
					500.00	1,175.00	700.00
					3,000.00	1,140.00	400.00
					1,500.00	760.00	200.00
					500.00	1,250.00	150.00
					900.00	250.00	
					1,000.00	975.00	300.00
					800.00	860.00	150.00
					2,000.00	1,100.00	50.00
20					600.00	150.00	100.00
					1,500.00	700.00	200.00
					4,000.00	3,075.00	775.00
					2,000.00	1,200.00	300.00
					1,500.00	800.00	
					500.00	895.00	350.00
					900.00	650.00	125.00
					325.00	250.00	
					300.00	730.00	200.00
					750.00	415.00	100.00
					1,050.00	475.00	200.00
					800.00	1,042.00	25.00
					1,500.00	965.00	200.00
					\$ 300.00	\$ 100.00	\$ 50.00
					1,000.00	530.00	125.00
					3,500.00		

FEDERAL BANK LOANS  
KOOTENAI COUNTY

Name.	Description.	Sec.	Twp. R.
James Gunn .....	Tract 228 Hayden Lake in NWSE.....	23	51
Wm. A. Kelly.....	S $\frac{1}{2}$ N $\frac{1}{2}$ .....	10	50
Josiah P. Cunningham.....	SE NE E $\frac{1}{2}$ SE .....	19	48
Caroline Janowsky .....	Tracts 29 & 30 Plat 5 Greenacres in SWNE.....	32	51
T. S. Foster.....	" 37 & 38 " 7 " .....	29	51
S. G. Osborn.....	SENE .....	24	48
J. C. DeHaan.....	S $\frac{1}{2}$ Lot 55 S $\frac{1}{2}$ Lot 56 N $\frac{1}{2}$ Lot 57 N $\frac{1}{2}$ Lot 58 all Lot 59 Blk 31 Post Falls Irg. In SW $\frac{1}{4}$ .....	31	51
Jane Mc Killop.....	N $\frac{1}{2}$ NW .....	12	50
A. R. Milne.....	NW SE Lot 7.....	5	47
Oliver Newton Douglas.....	SE $\frac{1}{4}$ .....	24	53
Sam Parker .....	All tract 30-31 Plat 4 Greenacres Irg.....	21	51
Moses I. Toney.....	S $\frac{1}{2}$ Tract 30 Avondale Irg. E $\frac{1}{2}$ NE $\frac{1}{4}$ .....	13	51
R. E. Rutter.....	S $\frac{1}{2}$ .....	11	53
Ida H. Jones.....	NESE SESE .....	25	53
Thos. H. Hodgson.....	N $\frac{1}{2}$ SE NESW SENW .....	28	47
Walter Mc Ness.....	N $\frac{1}{2}$ NE .....	26	53
Ole H. Blom.....	W $\frac{1}{2}$ SE .....	11	47
Geo. H. Williams.....	Part Lot 1-2 in NE $\frac{1}{4}$ .....	9	52
Joseph E. Carder.....	E $\frac{1}{2}$ NW NW .....	15	50
Phillip Blum .....	W $\frac{1}{2}$ SE Lots 3-4 .....	25	50
John Jacobson .....	E $\frac{1}{2}$ of W $\frac{1}{2}$ of NE $\frac{1}{4}$ .....	24	52
H. S. Rowe.....	NW SW .....	26	51
	Also tracts 55-57 Blk 26 Post Falls Irg.....	26	51
John E. McClure.....	W $\frac{1}{2}$ NE E $\frac{1}{2}$ NW .....	8	47
Wm. T. Hanson.....	N $\frac{1}{2}$ NE .....	35	51
Daniel Bridgman.....	E $\frac{1}{2}$ SE E $\frac{1}{2}$ NE.....	15	48
Harry J. Bradbury.....	N $\frac{1}{2}$ NE .....	35	52
Mary I. Berrell.....	S $\frac{1}{2}$ SW SE $\frac{1}{4}$ .....	13	53
John R. Griffin.....	SESE .....	13	48
	Lots 6-7 .....	18	48
	Lot 1 .....	19	48
C. M. McAllester.....	Lot 1 .....	3	49
	Also lots 49-52-55-56-59-60 .....		
George F. Cluckey.....	Tracts 193-194-Hayden Lake Irg. ....	28	51
Geo. W. Berrier.....	NE .....	24	
	W $\frac{1}{2}$ SE .....	13	53
Peter Johnson .....	SE $\frac{1}{4}$ .....	1	48
D. R. Frost.....	SW NW S. 5 acres NWNW .....	35	48
Otto Rickey .....	E $\frac{1}{2}$ SW Lots 6-7 .....	6	48
Jas. E. Rohner.....	E $\frac{1}{2}$ SW W $\frac{1}{2}$ SW of SE .....	24	53
Jane Decane .....	Lot 8 NESE .....	8	48
Andrew Brueher .....	Lots 1-2-3-4 .....	2	50
Carolyne Stockwell .....	NWSW SWNW .....	33	50
August Carlson .....	S $\frac{1}{2}$ NE SENW NESW .....	14	48
Roy N. Hubbard.....	SE $\frac{1}{4}$ NESE .....	8	49
Myron J. Sanders.....	Lots 3-4 S $\frac{1}{2}$ NW .....	3	47
John K. Sullivan.....	E $\frac{1}{2}$ SE .....	24	



FEDERAL BANK LOANS  
KOOTENAI COUNTY

Tractage	Owners Valn.		Appraisers Valn.		Amt. Loan	Assesed Valn.	
	Land	Imp'ts.	Land	Imp'ts.		Land	Imp'ts.
					\$ 700.00	\$ 500.00	\$ 800.00
					1,500.00	1,367.00	350.00
					2000.00	700.00	250.00
					700.00	500.00	300.00
					600.00	500.00	100.00
					600.00	200.00	100.00
					1,100.00	1,075.00	
					1,100.00	900.00	450.00
					700.00	250.00	75.00
					2,500.00	1,400.00	100.00
					500.00	450.00	
					700.00	250.00	250.00
					3,000.00	3,000.00	400.00
					400.00	500.00	100.00
					1,900.00	1,235.00	100.00
					1,200.00	700.00	
					1,200.00	900.00	150.00
					1,000.00	250.00	150.00
					1,900.00	900.00	200.00
					500.00	995.00	300.00
					1,000.00	415.00	
60					1,000.00	1,000.00	100.00
60					1,000.00	2,300.00	150.00
					2,300.00	1,250.00	100.00
					2,300.00	760.00	250.00
					500.00	200.00	
					6,700.00	1,200.00	100.00
					500.00	499.00	100.00
					1,300.00		
					1,200.00	1,000.00	200.00
					5,700.00	4,400.00	100.00
					1,000.00	1,200.00	100.00
					1,000.00	325.00	50.00
					1,100.00	1,460.00	
					1,900.00	735.00	100.00
					1,800.00	710.00	400.00
					500.00	580.00	50.00
					1,100.00		
					1,800.00	1,839.00	
					3,100.00	2,250.00	400.00
					1,575.00	850.00	300.00

FEDERAL BANK LOANS  
KOOTENAI COUNTY

Name.	Description.	Sec.	Twp.	Rg.
John K. Sullivan.....	E½ NE .....	25	50	6
Thos. Lamb .....	N½ SW N½ SE .....	3	47	3
Chas. A. Warren.....	SE NE .....	27	51	5
John A. Hult.....	NESW Lots 3-4-5 .....	32	49	4
Alonzo J. Gould.....	W½ SE E½ SE .....	3	49	4
Alfred Pearce .....	W½ NE .....	22	48	4
John L. Watson.....	SE NE NE SE .....	7	.....	.....
	SW NW NW SW .....	8	47	2
Levereh Lyon .....	W½ NW W½ SW .....	9	50	5
John Peters .....	Lots 3-4 N½ of NE .....	7	.....	.....
	Lot 1 .....	8	50	5
Claude Sanders .....	W½ NE .....	20	51	4
Nelson Mellick .....	N½ of NE NE¼ NW¼ Lot 1.....	18	50	.....
Peter E. Anderson.....	NW¼ .....	34	51	.....
Chas. S. Green.....	NW¼ .....	24	51	.....
Chas. F. Waggoner.....	SE NE E½ SE .....	8	.....	.....
	NE NE .....	17	50	.....
De Forest Blossom.....	S½ NW Lots 3-4 .....	21	50	.....
John T. Frazier.....	NW NE N½ NE SW of NW.....	17	50	.....
Earl Stanley Prindle.....	S½ .....	27	.....	.....
	W½ of W½ .....	34	.....	.....
	E½ of SE SW SE SE SW .....	.....	.....	.....
	SW SW .....	28	53	4
James Fealy .....	S½ .....	17	51	4
James W. Buchanan.....	Tracts 53-54-55-56-57 Avondale .....	13	51	4
Alvin Chas. Tosspon.....	E½ SW Lots 3-4 .....	19	52	3
John D. Ford .....	N½ SE .....	19	53	2
Edwin E. Kyle.....	E½ NE E½ of W½ of NE¼.....	13	50	6
Anna L. Shepherd.....	SW¼ .....	19	53	2
W. M. Stanfield.....	E½ of E½ .....	17	53	3
Abner W. Law.....	SW¼ .....	22	53	3
Henry O. Brehmer.....	Tract 61 Plat 7 Greenacres.....	.....	.....	.....
	S½ of SW of SE of NE.....	29	51	.....
Paul Sage .....	SW¼ .....	29	53	.....
Osmund Knudson .....	Lot 1 5 SENE NESE .....	1	.....	.....
	Lots 5-6 NW SE .....	1	49	.....
J. A. Morton.....	E½ NW Lots 1-2 .....	18	53	.....
M. J. Ward.....	N½ of NW of NW .....	29	52	.....
Sidney M. Dennis.....	Lots 1-2-3-4 SWNW .....	2	52	.....
Albert Esgate .....	NE¼ .....	28	.....	.....
	S½ of SE .....	21	50	.....
Rose Cron Jones.....	SE¼ .....	14	53	.....
Anna M. Schaefer.....	SE¼ .....	11	53	.....
Mary D. Stow.....	E½ NW exception .....	18	50	.....
Frank F. Hastings.....	S½ SW .....	9	50	.....
George E. Corsen.....	N½ Tract 68 Avondale Dist. ....	.....	.....	.....
Mads Nielson .....	SE NW .....	27	50	.....
Effie B. Hickel.....	Part of Tract 95 all 96 Plat 7 Greenacres.....	29	51	.....
Lizzie M. Williams.....	Part of NENW .....	18	50	.....
Chas. W. Haspurgs.....	N½ NW .....	16	50	.....
John W. Foley.....	SWNW .....	32	50	.....
John H. Edwards.....	Part SE SE .....	7	50	.....
Joseph Petremoult .....	NW¼ .....	22	50	.....
Fred Hanson .....	SE and SENE .....	30	50	.....
John B. Streeter.....	N½ NE N½ NW .....	20	53	.....



FEDERAL BANK LOANS  
KOOTENAI COUNTY

acreage	Owners Valn.		Appraisers Valn.		Amt. Loan	Assessed Valn.	
	Land	Imp'ts.	Land	Imp'ts.		Land	Imp'ts.
					\$3,200.00	\$2,295.00	\$ 200.00
					800.00	520.00	75.00
					600.00	1,000.00	
					2,000.00	950.00	150.00
					1,000.00	1,020.00	100.00
					1,000.00	800.00	75.00
					2,000.00	915.00	50.00
					1,500.00	1,496.00	700.00
					6,000.00	3,360.00	300.00
					1,900.00	2,000.00	300.00
					1,000.00	1,015.00	
					1,000.00	1,500.00	200.00
					3,000.00	3,575.00	250.00
					1,200.00	1,125.00	450.00
					1,000.00	970.00	100.00
					1,500.00	1,295.00	200.00
					7,500.00	2,720.00	100.00
					8,000.00	8,000.00	1,500.00
					2,500.00	2,500.00	300.00
					2,000.00	800.00	
					1,000.00	500.00	200.00
					500.00	1,175.00	700.00
					3,000.00	1,140.00	400.00
					1,500.00	760.00	200.00
					500.00	1,250.00	150.00
					900.00	250.00	
					1,000.00	975.00	300.00
					800.00	860.00	150.00
					2,000.00	1,100.00	50.00
20					600.00	150.00	100.00
					1,500.00	700.00	200.00
					4,000.00	3,075.00	775.00
					2,000.00	1,200.00	300.00
					1,500.00	800.00	
					500.00	895.00	350.00
					900.00	650.00	125.00
					325.00	250.00	
					300.00	730.00	200.00
					750.00	415.00	100.00
					1,050.00	475.00	200.00
					1,000.00	550.00	200.00
					300.00	240.00	20.00
					500.00	410.00	175.00
					800.00	1,200.00	50.00
					1,300.00	1,220.00	100.00
					2,500.00	1,500.00	500.00

KOOTENAI COUNTY  
FEDERAL BANK LOANS

Name.	Description.	Sec.	Twp.	Rg.
Frank Meyer .....	Apiece SENW .....	8	50	3
Frank Fitchner .....	W $\frac{1}{2}$ SE .....	9	50	3
Chas. Andeas .....	NE SW .....	9	50	3
Adolph Schroder .....	Tract 60 Blk. 36 Post Falls .....	.....	.....	.....
Chs. Mudge .....	SE $\frac{1}{4}$ SE $\frac{1}{4}$ S $\frac{1}{2}$ of NE of SE .....	29	50	2
Frank Muller .....	.....	8	50	3
Annie R. Seabraves .....	E $\frac{1}{2}$ E $\frac{1}{4}$ of NE .....	18	50	3
David Meyers .....	S $\frac{1}{2}$ NE $\frac{1}{4}$ N $\frac{1}{2}$ SE $\frac{1}{4}$ .....	20	50	2
John H. Edwards .....	SE of SE .....	7	50	3
Wesley Anderson .....	SE of NW, NESW Lots 3-4-5-6 .....	31	50	2
J. W. Dornes .....	W $\frac{1}{2}$ SW SE of SW S $\frac{1}{2}$ of NE $\frac{1}{4}$ of SW $\frac{1}{4}$ .....	9	47	4
John Haggard .....	S $\frac{1}{2}$ SW .....	23	.....	.....
.....	E $\frac{1}{2}$ NW .....	26	47	.....
Gust. Peterson .....	NE $\frac{1}{4}$ .....	29	47	.....
Ward N. West .....	NE $\frac{1}{4}$ of NE $\frac{1}{4}$ Lot 6 .....	34	.....	.....
.....	NE of NE Lot 4 .....	35	48	.....
Reuben T. Hunt .....	NW .....	22	53	.....
Gustave Roth .....	SW .....	22	52	.....
Timothy D. Tranger .....	Lots 1-2-3-4 .....	16	53	.....
George A. Riley .....	Tracts 103-104 Plat 5 Greenacres .....	32	51	.....
Horace Cook .....	N $\frac{1}{2}$ SW SW of SW .....	10	.....	.....
.....	NESE .....	9	47	.....
Wm. A. Turner .....	NE $\frac{1}{4}$ .....	18	50	.....
Ernest Boutiller .....	N $\frac{1}{2}$ of NE $\frac{1}{4}$ part of N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	28	47	.....
Chas. Hoag .....	NE of NE .....	34	.....	.....
.....	NW NW .....	35	47	.....
Frank Williams .....	Part of NW $\frac{1}{4}$ .....	9	52	.....
Frank E. Anderson .....	NE SW Lot 3 .....	18	53	.....
Jacob Miller .....	Lots 3-4 SE of SE .....	2	52	.....
George A. Jnks .....	NE SW .....	5	47	.....
Alexander Benjamin .....	Lots 3-4 S $\frac{1}{2}$ NW .....	3	52	.....
George Roth .....	SE $\frac{1}{4}$ .....	30	53	.....
Lucian A. Tullay .....	SE $\frac{1}{4}$ of SE $\frac{1}{4}$ SW of SE SE SW SW $\frac{1}{4}$ .....	14	.....	.....
.....	NE $\frac{1}{4}$ NE .....	23	47	.....
Hattie A. Lawrence .....	S $\frac{1}{2}$ of SE .....	21	53	.....
Edward R. Nupp .....	NW $\frac{1}{4}$ .....	14	47	.....
Alpha L. Culp .....	Lots 6-7-8 (Sub. to W.W.P. easement) .....	2	47	.....
Wiley M. Addington .....	NW of NE S $\frac{1}{2}$ NE .....	14	47	.....
Bruce P. Blackmolder .....	SE of SE .....	34	47	.....
Wm. A. Bohn .....	Lot 2 SWNE NWSE NESW .....	3	52	.....
Henry A. Huseby .....	S $\frac{1}{2}$ NW W $\frac{1}{2}$ SW .....	17	47	.....
Jane Harris .....	S $\frac{1}{2}$ NE .....	26	48	.....
Chas. H. Jones .....	NW $\frac{1}{4}$ .....	22	47	.....
Henry Metz .....	Lot 10 .....	4	.....	.....
.....	W $\frac{1}{2}$ of NW .....	9	.....	.....
.....	SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	8	47	.....
Edward Burr .....	SWSE SESW .....	3	.....	.....
.....	NE NW .....	10	47	.....
Wilda M. Doty .....	SE of NW .....	25	48	.....
Lorin D. Fosket .....	Lots 4-5 NWSE NE $\frac{1}{4}$ .....	12	47	.....
Clarence D. Kelly .....	SW $\frac{1}{4}$ .....	8	.....	.....
.....	W $\frac{1}{2}$ NW .....	17	53	.....



# KOOTENAI COUNTY FEDERAL BANK LOANS

Creage	Owners Valn.		Appraisers Valn.		Amt. Loan	Assesed Valn.	
	Land	Imp'ts.	Land	Imp'ts.		Land	Imp'ts.
					500.00	240.00	125.00
					1,000.00	950.00	200.00
					600.00	370.00	30.00
					900.00	500.00	400.00
					700.00	850.00	
4.61					1,600.00	610.00	350.00
					1,000.00	470.00	150.00
					1,200.00	1,650.00	125.00
					500.00	410.00	175.00
					1,600.00	1,200.00	100.00
					1,500.00	1,220.00	300.00
					1,000.00	1,360.00	50.00
					2,500.00	1,700.00	500.00
9.95					1,500.00	478.00	50.00
					2,000.00		
					2,200.00		
					1,500.00		
					800.00		
					1,200.00	880.00	150.00
					2,000.00		
					3,000.00	1,200.00	
					600.00	460.00	100.00
					600.00		
					600.00		
					800.00		
					500.00	200.00	75.00
					1,000.00		
					1,100.00		
					1,200.00	880.00	100.00
					600.00		
					500.00	950.00	300.00
					1,400.00	400.00	75.00
					1,000.00	850.00	200.00
					500.00	100.00	
					700.00		
					2,500.00	1,100.00	100.00
					500.00	400.00	50.00
					2,000.00	1,680.00	150.00
					800.00	1,042.00	25.00
					1,500.00	965.00	200.00
					300.00	100.00	50.00
					1,000.00	530.00	125.00
					3,500.00		

KOOTENAI COUNTY—IDAHO.

16 Deeds, Book 67 .....	\$16,016.20
Assessed Valn. ....	5,085.00
Assessed Impts. ....	3,375.00
Total .....	\$ 8460.00

DEEDS  
KOOTENAI COUNTY—IDAHO.

Book Deeds 67

Page	Date	Name
5	12- 7-18	John P. Johnston to
IR \$1.00		Augusta Purugton .....
8	12-26-18	Ora F. & Roth Hall to
IR 2.50		Mrs. T. B. Turm .....
16	12-11-18	Thomas & Mary Lindley to
IR 3.00		Jas  C. Rohn .....
19	12-18-18	Hattie Jellun to
IR .50		A. Olsns .....
21	12- 5-18	Peter Rutz to
IR 1.00		Jas. C. Rahn .....
23	6-29-18	Emil & Laura Miller to
IR 4.00		Ollie & Ran Gibson .....
25	12-27-18	Frank B. Hart to
IR 2.00		Jonas Jesson .....
27	7-15-18	Leona Bantelien to
IR 5.00		Adolph Bantelier .....
		Consideration      Stamps
1	12-21-18	\$1.00      \$ .50 .....
2	16	1.00      1.00 .....
3	8-27-18	1.00      .50 .....
4	10-25-18	2.00      .50 .....
6	12-28-18	1.00      2.00 .....
9	2-14-18	1.00      .50 .....
11	12-30-18	1.00      3.00 .....
12	11-16-18	1.00      None .....
13	9-24-10	2.00      None .....
14	9- 9-09	1.00      None .....
18	12-31-18	1.00      .50 .....
24	19- 4-18	1.00      .04 .....



DEEDS.  
KOOTENAI COUNTY—IDAHO.

Description	Mortgage	Assessed Value of land	Improvement	Total
1/2 E 1/2 SE-26-53-4 .....	900.	350.	50.	400.
& 2 Blk. A. ....	2,500.	750.	500.	1,250.
1/2 SW W 1/2 SW of SE-24-53-3.....	2,916.20	735.	100.	835.
ENW 19-50-4 W .....	500.	200.	.....	200.
1/2 W 1/2 SE-24-53-3 .....	1,600.	600.	450.	1,050.
ESW 24-47-3 .....	.....	.....	.....	.....
WSW 24-47-3 NWSW SESW .....	4,000.	900.	1,825.	2,725.
ots 10 & 11 Blk. 28 .....	1,600.	550.	350.	900.
W 1/4 20-47-4 W .....	2,000.	1,000.	100.	1,100.
ot 3, Blk. 41, O'Briens 5th CDA.				
6, 17-5 Granite P. F.				
1/2 N 50 15 Reids				
4 Edelbblutr				
38 O'Briens 4th				
McManannin Tract				
W 1/4 W 1/2 SW-15-48-3 W				
9-4 Shanks Boyd P. F.				
0-21 Shanks Boyd P. F.				
& 8 1 Simms Add.				
13 Reids Add.				
10 Forest Hts. CDA.				

## KOOTENAI COUNTY—IDAHO.

208 Mortgages .....	\$194,974.66
Assessed Valn. ....	151,380.00
Assessed Impts. ....	60,455.00
Total .....	\$211,835.00

MORTGAGES  
KOOTENAI COUNTY—IDAHO.

## Book 25

Page	Date	Name
226	10- 1-17	Herbert H. and Florence L. Barton to Hans A. Anderson.....
227	10- 1-17	John G. and Alice J. Wallar to Bessie U. Reed.....
228	10- 5-17	Thos. J. and Nellie C. Russell to L. D. Means.....
229	10- 5-17	Silas and M. Miller to Rathdrum State Bank.....
230	10- 2-18	Neil O. and Veona Courtney to W. E. McCarty.....
231	10- 6-17	Ernest Van Cleave to Rathdrum State Bank.....
232	10-10-17	Ella and Samuel Wilson to E. S. Knowlton .....
233	10-10-17	Franklin and Lena Lewis to John W. Merritt .....
234	10-11-17	Frank and Luella Merriland to Edwin J. and David W. Gaswood.....
235	10-16-17	Maltin J. and Michael J. Ohmann to Joseph Billedean.....
236	10-13-17	Jas. and Eliz O.Reilly to Edward Morcott.....
237	10-18-17	Robert N. Hadwin to Grace Britton.....
238	10-18-17	Lewis and Anna Wilson to Sydney Davis.....
239	10- 8-17	Howard and Emma E. McPhee and Edward Marshall to Alice Hintz.....
240	Sept 28	.....
241	10-29-17	A. E. and Malinda Bookwalter to Alice Hintz .....
242	10-26-17	A. J. Miller Milsaps to J. B. Milsaps .....
243	10-15-17	Joseph P. & Lila H. Gohres to Eliz L. Purcill .....
244	10-30-17	Grant and Anna C. Sheffield to Rathdrum State Bank.....
245	10-16-17	Frank McNeas to James Delaney.....
246	10-24-17	John N. and Ella M. Pierson to State Bank Worley.....
247	11- 2-18	John E. and Harriet A. Finney to Wm. Munkel.....
248	11- 6-18	Louis and Matilda C. Eulery to Emily Johnson.....
249	12-26-16	Too Old .....
250	10-27-17	W. F. and Tillie Brashear to Minnie Missur.....
251	10-14-17	Johnson and Husband to Jas. Hayns .....
252	11-15-17	Geo. A. Bessard to David W. Garwood.....
253	11-15-17	Geo. A. Bessard to David W. Gardood.....
254	11-15-17	Gust and Clara Hansing to American Trust Co.....
255	11-15-17	Ellen B. and E. McIntosh to Edgar Douglas.....
354	5-10-18	A. R. and Martha J. Tuehr to John Linn.....
355	3- 2-18	Wm. E. and Francis Palmer to Martin Arnhold.....
356	5-15-18	Chester Lancaster to Herman J. Newhouse.....
357	5-15-18	Wm. H. Cleland to L. E. Kirkpatrick .....



MORTGAGES  
KOOTENAI COUNTY—IDAHO.

Description	Mortgage	Assessed Value		Total
		of land	Improvement	
29 .....	550.	275.	400.	675.
-66-67 Hayden Lake Pk.....	250.	.....	.....	45.
-17-6 Shanks Boyd-11				
22-12-6 Granite Add.				
ots 5 SE $\frac{1}{4}$ 3-50-5 W.				
WSE 34-52-5 W. ....	400.	350.	150.	500.
ESE-34 N $\frac{1}{2}$ SW SWSW				
-5-4 W. ....		.....	.....	725.
$\frac{1}{2}$ S $\frac{1}{2}$ N $\frac{1}{2}$ , Lots 1-2-3-4-3-53-3.....		.....	.....	3,510.
ots 4 2-49-4 S $\frac{1}{2}$ SW				
WSE 34-50-4 .....	2,000.	880.	300.	1,180.
ots 4 & 5-3-47-4				
4-47-4 .....	500.	300.	75.	375.
WSE, except 5 A. in Lot 5,				
ot 6-1-48-6 W. ....	9,000.	3,195.	800.	3,995.
art of Lot 39-14-50-4				
om. at SE Cor. NW 320'				
' 8' S 280' thence E 167'				
beginning .....	700.	300.	400.	700.
E $\frac{1}{4}$ -26-50-5 W. ....	400.	600.	250.	850.
WSE Lot 10-9-48-4 .....	1,000.	380.	100.	480.
WSW-27-47-5 .....	600.	350.	.....	350.
47-2 W. Des. Indef. ....	1,500.	800.	100.	900.
30 O'Briens 4th .....	900.	250.	700.	950.
WNW-19-50-5 W. ....	2,475.	1,000.	350.	1,350.
ESE 33-52-5 W. ....	2,600	175.	.....	175.
$\frac{1}{2}$ 14-51-5 W. ....	5,600	7,600.	150.	7,750.
$\frac{1}{2}$ 19-53-3 W. ....	4,500.	2,200.	50	2,250.
at. Add. Mtgr. ....		.....	.....	.....
$\frac{1}{2}$ SW $\frac{1}{4}$ SWSE-31-48-4 .....				
ot 2-47-5 W. ....	2,200.	2,300.	150.	2,450.
WSE 19-48-4 W. ....	200.	200.	50.	250.
$\frac{1}{2}$ S $\frac{1}{2}$ NW $\frac{1}{4}$ -4-50-4 W. ....	1,000.	450.	250.	700.
3-124-125-126 Plat 5 .....	500.	900.	500.	1,400.
$\frac{1}{2}$ NE-18-50-4 W. ....	1,500.	850.	100.	950.
$\frac{1}{2}$ SE-148-6 W. ....	2,500.	1,100.	.....	1,100.
$\frac{1}{2}$ NE-1-48-6 W. ....	500.	550.	250.	800.
-28 Town & Kings .....	600.	275.	700.	975.
ENE E $\frac{1}{2}$ SE Lot 1-1-52-6 W.				
ESE-6-52-5 W. ....	1,000.	500.	50.	550.
$\frac{1}{2}$ Tract 78 Avondale .....	300.	250.	.....	250.
WSW 15 N $\frac{1}{2}$ NE 22-49-1 W. ....	1,028.	665.	50.	715.
E $\frac{1}{4}$ -7-51-4 W. ....	500.	3,940.	300.	4,240.
art SENE 36-52-5				

## MORTGAGES In Kootenai County, Idaho—(Continued.)

## Book 25.

Page	Date	Name
358	5-14-18	C. A. and Maggie Yearant to Ethel Johnston.....
359	5-23-18	J. A. and Sylvia A. Shaufler to W. Z. Slaver .....
360	5-25-18	G. and Blanch Whitney to W. M. Toles.....
361	5-28-18	James T. and Ollie Fulton to J. W. Nelson.....
386	7-10-18	J. D. and Josephine Spaulding to John W. Merritt.....
387	7-30-18	S. K. Simmons to Rathdrum State Bank.....
388	8-10-18	Lauerata and Sherman Bush to Kate M. Scott.....
389	7-30-18	H. M. and J. B. Wheeler to Josiah McIlveen .....
390	7-18-18	Charity O. and Harvey E. Clark to Martha L. Whitney.....
391	8-28-18	Jas. L. and Celia A. Scott to L. D. Scott.....
392	8-31-18	Julian J. and Myrth Satar to Valley State Bank.....
393	9- 4-18	Charles and Barbara Andres to Elizabeth Delaney.....
434	12-20-18	Sherman and L. Turner to J. M. Perry.....
435	12-21-18	Addie M. Flynn to Wm. P. Flynn.....
436	12-24-18	Maggie R. Creiger to Martha M. Johnston.....
437	12-19-18	George and Maud Meldrum to Edward Morcott.....
438	12-26-18	Henry D. Baynton to Jas. Hayes.....
439	12-28-18	Andrews Hay to Benj. Simms.....
440	12-30-18	Wm. and Eigna Stuffier to Arthur Edmonds .....
451	11-27-18	L. R. and Lizzie M. Davis to H. B. Laperman.....
332	3-30-18	Claribell R. and Josiah Peeper to Bessie J. Reed.....
333	3-30-18	Dirtta and G. M. Hall to Mrs. Alice M. Williams.....
334	4- 5-18	Wallace F. and Agnes Farney to Frank Jurstrum.....
336	4- 9-18	Gottfred and Christina Gramzaw to J. E. Finney.....
337	4- 3-18	M. D. and May Maiur to Valley State Bank.....
338	4- 4-18	F. O. and Alvia Reynolds to David M. Marstrm.....
339	4-13-18	Conrad and Kathrina Beunr to Besair Holmes.....
273	12-19-17	W. T. and Clara King to Martha M. Johnston .....
274	12-19-17	W. F. and Clara King to Wm. E. Wood.....
275	12-20-17	Lizzie and Robt. Mann to Martha M. Johnston.....
276	12-21-17	Vinna & Charles R. Watts to Oscar R. Anderson.....
277	12-22-17	Fred Nelson to Martha M. Johnston.....
278	12-21-17	H. F. Fellers to Rathdrum State Bank .....
369	6-12-18	Anna Valler to Chas A. Mathor.....
370	6- 5-18	Edward F. and Ida E. Eaton to Emily Von Gundlack.....
371	6-28-18	Mary A. and H. A. Hugins to Rosa Rischar.....
372	6-28-18	Wm. R. and Mary B. Smallwood to Ethel Johnston.....
373	6-20-17	Too Old.....
374	4- 2-18	John W. and Laura Quinn to Eugene Wood.....
375	7-23-18	H. L. and Margart Gordon to Harvey J. Swaffrd.....
376	5-14-18	Kirston and C. C. Miller to H. M. Hudson.....
403	9-27-18	Mary E. and Jas. Rahidean to Mary E. Steel.....
404	9- -	Guy P. and Carrie Coork to Frank D. Scarbery .....
405	9-28-18	Albert E. and Mary B. Frutig to Geo. F. Weeks.....
406	10- 2-18	John R. Crawford to Oscar Wiesnan. Estate of Andrew Hatter Hil.....
407	10-14-18	Mary E. Miles to Laura Johnson.....
408	9-26-18	Kate E. Wadery to Ida M. Taylor.....
409	10-10-18	Carl and Christina Nelson to Wm. W. Newhouse.....
410	10-15-18	Hattie I. Smith to E. B. Vaughan.....
411	10- -	Frank Kaun to Eleanor Cathcart.....
412	10-30-18	John Chas. A. Polk to Iva B. Kruse.....
413	10-30-18	John D. and Alice M. Maboy to Joseph Hayes.....



## MORTGAGES In Kootenai County, Idaho—(Continued.)

Description	Mortgage	Assessed Value		Total
		of land	Improvement	
V Cor. Lot 10 Block A.....	450.	300.	400.	700.
& 10, Block 1 N. Park Add.....	150.	100.	200.	300.
½ NW N½ SW-26-47-4 .....	2,000.	1,950.	100.	2,050.
x No. 829 .....	1,000.	375.	800.	1,175.
t 2, Blk 6-Russel Add. ....	1,200.	225.	400.	625.
VSE 11 NWNE NENW NWNW				
48-5 W. ....	1,000.	715.	100.	815.
W 21-53-3 W. ....	700.	545.	200.	745.
ts 7 & 8 in Blk. 12, Simmens Add.....	700.	115.	1,000.	1,115.
act 37-Blk. 4 Greenacres.....	2,000.	500.	75.	575.
ts 1 & 2, Blk. 39, Sherman Add.....	135.	35.	375.	430.
ts 1-2-3-4-Blk. 51 Simms Add.....	300.	120.	100.	220.
65 Plat 4 Greenacres .....	950.	950.	600.	1,550.
WSW 9-50-3 W. ....	1,200.	800.	200.	1,000.
½ SW NESW NWSE-20-49-3 W. ....	250.	1,000.	150.	1,150.
½ NW-32-50-4 .....	250.	400.	50.	450.
t 3, Blk. 41 .....	175.	125.	250.	375.
rt of SW of NW-5-48-3 W. ....	300.	300.	50.	350.
E¼ 24-51-5 W. ....	2,500.	3,790.	100.	3,890.
½ SW-19-50-4 W. ....	500.	480.	25.	505.
t 4 Blk. 38 O'Briens 4th. Add.....	1,135.	325.	850.	1,175.
act 28 Avondale .....				
act 29, Avondale .....	1,279.22	1,000.		1,000.
21' of Tract 85 Sherman Pk.....	700.	650.	300.	950.
t 3, Cottman Garden .....	400.	100.	25.	125.
½ SW 32-54-2 W. ....	500.	545.	150.	695.
act 231 Hayden Lake .....	500.	500.		500.
acts 15-18, Blk. 9, E. Greenacres.....	200.	500.	100.	600.
t 12, Blk. 9, Post Falls Town.....				
½ W½ of Lot 5, N½ of E 50, Lot 6 Blk.				
, Plat East Lacrosse .....	250.	60.	275.	335.
ESW Lot 2-19, NENW 1 & 2-30-48-2 W.....	700.	950.	25.	975.
ESW Lot 2-19, NENW 1 & 2-30-48-2 W.....	2,700.	950.	25.	975.
t 10-33 Town & Kings.....	250.	550.	350.	900.
t 7-21 Town & Kings .....	350.	300.	125.	425.
ESE 13-49-4 W. ....	200.			
ESW 3-4-29-52-5 W. ....	200.	300.	100.	400.
ts 6 & 7, Blk. 19, Worley.....	325.	60.	100.	160.
½ NW SWNE Lot 3-35-50-4 W. ....	925.	560.	100.	660.
½ Tract 79, Fruitland .....	150.	225.		225.
& 3, Blk. 9, College Add.....	125.	50.	100.	150.
t 5 NWSW NESW SESW 10-48-5 W.....	400.	950.	150.	1,050.
½ of W½ 11 & 12 Blk. 4 Orchard Lands.....	975.	100.	400.	500.
t 1 W 30' of 2 Blk. DD.....	661.	120.	300.	420.
-11-12 Blk. 42 Sherman Add. to CDA.....	150.	70.	250.	320.
t 1, Blk 19, Worley.....	200.	40.	25.	65.
V SW NE-12-50-4 W. ....	2,200.	500.		500.
½ NW Lots 3 & 4-13-48-4 W. ....	400.	500.	75.	575.
t 2, Blk. B, Town & Kings Add.....	360.	300.	250.	550.
rt of Lot 4 E. End Add. to Rathdrum.....	200.	45.	250.	295.
¼-31-52-3 W. ....	1,000.	800.	100.	900.
½ Lot 8, 9-18 .....	385.	450.	375.	825.
act 65 Sherman Prk.....	572.83	300.	1,000.	1,300.
act 135 Hayden Lake .....	200.	500.		500.
Blk. 12 O'Briens 2nd. Add.....	300.	175.	400.	575.

## MORTGAGES In Kootenai County, Idaho—(Continued.)

## Book 25

Page	Date	Name
414	11- 2-18	W. H. and Sallie E. Peiphoff to Edward Marcott.....
415	5- 6-16	Too Old
416	11-8-16	John N. and Ella Mary Pierson to State Bank Morley.....
417	11- 8-18	Anthony A. Sage to John W. Merritt.....
418	10-29-18	Lucy A. and H. Knox to Catherine Chappen Besche.....
419	11-12-18	T. R. and Helen E. Gerdez to Ellen E. Johnston.....
420	11-13-18	J. W. and Clara E. McCora to Joseph Hayes.....
421	11-19-18	John E. and Harriett A. Finney to E. C. Dowell.....
422	11-11-18	B. M. and Ermina Beaudrean to E. B. Modirn.....
423	11-20-18	Florina A. and Lucas Lawerence to Joseph Hayes.....
424	11-29-18	S. R. and B. L. Poland to Nettie Sayles.....
425	11- 7-18	August Paul to Oscar Nordquist .....
287	1- 4-18	Anna Harworth to Roger G. Mearns.....
288	1- 7 18	Jared H. and Anna Morrley to D. Dahlin.....
289	11- 6-18	Geo. and Emma Kuling to Bertha Synolds.....
290	10-11-	Emily J. Roher to Wm. H. and Minnie L. Roher.....
291	1-14-18	Wm. T. and Margerite Hanson to Edw. and Eliz. Green.....
292	1- 2-18	Dona and Maggie J. Thomas to L. E. Kirkpatrick.....
293	1- 7-18	M. C. and Veorna McPhearson to Valley State Bank.....
265	12- 6-17	Clinton A. Lathrop to E. L. Tingley.....
267	11- 5-17	Fard W. Allen to J. Ralph Nemss .....
266	12- 3-17	L. R. Nimernan to August W. Johnston.....
268	12- 8-17	Ray E. and Clara Stockton to Mortimer Smith.....
269	12-10-17	Alex T. and Mary Gaston to H. M. Staulenbourg.....
270	11-30-17	T. Melvilly Brown to Joseph Hayes.....
271	12- 5-17	P. H. and Elsie Smith to Martin Polson.....
272	12-18-17	W. A. Ruthrford and M. to American Trust Co.....
279	12-12-17	Hannah and Charles Kram to Ramond Solsvik.....
280	12-27-17	Sherman and Linnie E. Turner to J. M. Perry.....
281	12-27-17	M. G. and Mary H. Dietrich to S. A. Weaver.....
282	1- 2-18	Addy M. and John W. Seat to Silas W and Alma C. Newton.....
283	1- 2-18	Joseph J. Waldecker to Martin Polson.....
284	12-11-17	C. O. and Ada Bishop to Rosa N. Monti.....
285	12-28-17	D. R. and Ida M. Adams to Rathdrum St. Bank.....
286	12-24-17	George Lamb to First Bank .....
362	5-22-18	Jas. and Mary Robinett to G. B. Sewell.....
363	11-12-17	Louis Lunden to A. A. Brown.....
365	4-20-18	Wm. Mudge to John J. O'Brien.....
364	4-29-18	W. A. Layton to J. E. McDonald.....
366	5-28-18	Ignace E. and Mary Persons to J. B. Campbell.....
367	6-10-18	Andrew and Lena Bearden to Christian Brown.....
368	4- 9-18	Miss A. Trompezynski and R. Trompesynski to E. A. Schueman.....
441	12-31-18	Mary Maier to Bessie Holmer.....
442	12-30-18	Carl Milbrandt to Aug. L. Milbrandt.....
443	12-27-18	Aug. and Mermin Seidel to Sophia M. Johnson.....
444	12-28-18	M. A. Alice Burroughs to R. N. Studley.....
		W. E. and M. S. Jones to Julia E. Burket.....



## MORTGAGES In Kootenai County, Idaho—(Continued.)

Description	Mortgage	Assessed Value		Total
		of land	Improvement	
Tract 223 .....	1,000.	500.	50.	550.
1/2 SW SWSE-31-48-4 .....				
Lot 2 1-47-5 .....	2,500.	2,300.	150.	2,450.
7 1/2 Lot 2, Blk. P. Town CDA. and Kings 7 inches. Lot 1 & E 1/2 of E. Wall of Bldg. & 5 Blk 3, Grenshaw Add. and 9, Blk. 4, Grenshaw .....	1,000.	2,025.	2,500.	4,525.
Blk. 31 O'Brien 4th .....	800.	100.	850.	950.
Locks 1 to 55, Nelson Add. ....	800.	250.	750.	1,000.
70-179 Hayden Lake .....	1,000.	1,970.		1,970.
1/2 NW 35 E 1/2 SW 36-49-5 W. ....	1,000.	1,000.		1,000.
ESW 7 W 1/2 SE Lot 4-13-48 3 W. ....	150.	600.	50.	650.
1/2 Lot 8, Blk 1 .....	500.	945.	200.	1,145.
ENW 29-52-4 W .....	350.	75.	50.	125.
Block 13 Worley .....	1,000.	700.	200.	900.
36 Hayden Lake .....				
5-6-7-28 Worley .....	650.	500.	50.	550.
1/2 NW-29-53-2 W. ....	350.	45.	500.	545.
1/2 NE 35-51-4 W. ....	1,500.	500.	50.	550.
1/2 SE SWSE SESW-18-52-4 W. S 1/2 SE 1/2 SW-26-55-5 W. ....	2,000.	1,250.	100.	1,350.
Parts of 60 and 69 Plat 9 E. Greenacres N. of Spokane & Inland & Tract 45 Plat 9. ....	1,500.	700.	300.	1,000.
1/2 SE-10-47-3 W. ....	800.	475.	75.	550.
Lots 1-2-3-9, 1-10-48 4 W. ....	500.	500.	150.	650.
Lot 2-36-54-2 W. ....	8,000.	2,465.	500.	2,965.
ESW SWSE-21-5-4 W. and 2 1/2 A. 28-50- W. ....	500.	220.		220.
E Cor. Blk. 2 School Add to Rathdrum in 3-52-5 W. ....	4,500.	850.	500.	1,350.
W 13-53-4 W. ....	250.	40.	150.	190.
W 35-52-5 W. ....	350.	1,250.		1,250.
WNE SENW NESW NWSE .....	600.	900.	100.	1,000.
WNE 25-50-5 W. ....	3,500.	1,970.	150.	2,120.
1/2 SW NESW NWSE 130-49-3 W. ....	200.	200.		200.
W 1/2-16-51-4 W. ....	200.	1,000.	150.	1,150.
7 1/2 NWSE W 1/2 SWNE E 1/2 Lot 8 E 1/2 Lot 9-7-48-3 .....	2,000.	4,000.	600.	4,600.
1/2 SW 3 & 4-12-52-6 W. ....	5,000.	850.	75.	925.
lots 1 & 2-5 .....	250.	300.		300.
WNW 31-52-4 W. ....	2,200.	550.	5,000.	5,550.
6-7-8-3-47-3 .....	440.	60.	400.	460.
lots 1-2-3-4, Blk 2, ....	200.	1,150.	150.	1,300.
lot 8, Blk. 2. Taylor Pk. ....	308.75	160.	150.	310.
lot 6, Blk 27 O'Brien's 3rd. ....	160.	65.	150.	310.
A. 33-54-2 W. ....	350.	200.	200.	400.
lot 7, Blk. 18, Worley .....	200.	30.		30.
E-14-50-5 W. ....	398.78	100.		100.
Tract 116 Plat 7, Greenacres .....	750.	850.	25.	875.
to 16 in Blk. 1 .....	500.	250.	300.	550.
WSW 21-52-5 .....	200.	75.	250.	325.
E 5-47-4 W. ....	300.	200.		200.
3-54-2 W. 399.5, N. 364.5, E. 299.5, S. 364.5. ....	500.	1,800.	250.	2,050.
lot 7, NESE-12-5-5 W. ....	357.	45.	250.	295.
	333.40	500.		500.

## MORTGAGES In Kootenai County, Idaho—(Continued.)

Book 25

Page	Date	Name
447	10-23-18	Sarah A. Thomas to Bertha Knox.....
448	12-20-18	John and Gertrude Hardir to S. R. Iouesgoard.....
377	7-23-18	Andrew and Emma Elfstein to Nellie Coonradt.....
378	5-31-18	James and Mary Casey to Herman J. Newhouse.....
379	7-18-18	Herman and Mary L. Eisenhauer to Valley St. Bank.....
380	6-24-17	Blanche and Chas. F. Borell to L. E. Kirkpatrick.....
381	6-21-18	Sophia and Herman Kelms to Susan Buckles.....
382	8- 1-18	Anna H. Mean to Wm. Johnston.....
383	7-30-18	Axel M. and Josephine Petterson to Christopher Nriduthal.....
384	1- 2-18	Orell and Ruby E. Coker to Abby L. Huleir.....
385	8- 2-18	Thos. J. and Nellie C. Russell to L. D. Means.....
256	11-16-17	J. B. and Nellie T. Hogan to Mary A. Klous.....
257	11-12-17	M. S. and Mary E. Warren to Alice L. Martin.....
259	11-20-17	Thos. E. and Mary E. Heidlund to Josephine Hayes.....
260	11-22-18	Paul and G. Bailey to Edward Morcott.....
261	Sept.	Too Early.
262	12- 4-17	John Heluerer to Karl Meyer.....
263	12- 4-17	A. D. and Hannah A. Randall to Amilea Stowe Guardian of Georgie Thompson .....
264	12- 5-17	F. N. and Isabel Kilburn to Emily Johnson.....
294	12-31-17	Elmira and Chas. H. Bronell to Clara McBes.....
295	1- 3-18	F. M. and Alice N. Corder to Nora Sherlock.....
296	1-19-18	Burston L. & Mary N. McCullen to Nellie C. Coonradt.....
297	1-25-18	Anton and Laura Gullickson to Emily Johnson.....
298	1-26-18	Wm. H. and Leota Kaugh to Alice Heintz.....
299	5-28-18	Ludvig and Sarah Bearson to Emily Johnston.....
301	1-29-18	Sterling A and Cora F. Tucker to John Siegfilder.....
302	12-20-17	Steve and Julia Varten to Henry Weaver.....
303	2- 1-18	Art. H. N. to Myrtle M. Wetson.....
304	2- 2-18	Maud and A. E. Smith to Geo. G. Carlish.....
305	1-28-18	Carl O. & Christian Anderson to Eric Dahlen.....
306	2- 1-18	F. I. Muramatser and Serva to Lewis M. Dennis.....
307	12- 1-17	G. A. and Elizelda Barry to Gabriel and.....
308	2-23-18	Emil C. Brgloff to Edward Larson.....
309	8-30-17	Too Old and Indefinite Des.....
310	2-21-18	August and Mildred Yeager to Joseph Hayes.....
311	3- 1-18	S. J. and Jasin Jones to Jasin Jones, Guardian of Ralph Lenord Lich.....
312	3- 6-18	Margaret and Clara Fiel to Malcmum Rischer .....
313	3- 7-18	West W. Stump to John Hayes .....
314	3-8-18	Clarence H. and Carrie S. Feely to A. P. Bailey.....
315	3-12-18	Jas. R. and Nellie F. Hogan to Nellie C. Coonradt.....
316	3- 4-18	Ethel M. and Fred Raines to Claribld R. Raper.....
317	3-12-18	Otto and Anna Peterson to B. J. Lindsey.....
318	3-12-18	Arthur and Anna Olson to Joseph Hayes.....
319	3- 6-18	Chas. L. and Mary E. Wing to Gene M. Yowell.....
320	2-12-18	Bertha and Oliver Tomblood to Peter Meyer.....
321	2-23-18	Jas. J. Waldecker to W. A. Hart.....
323	3-16-18	Mary E. and John W. and Facir E. Past to Rathdrum St. Bank.....
322	3- 9-18	Jas. H. and Fannie Jones to Marie D. Rischer.....



## MORTGAGES In Kootenai County, Idaho—(Continued.)

Description	Mortgage	Assessed Value		Total
		of land	Improvement	
ot 3 & S½ 2, Blk. 20, Forest Hts.....	800.	340.	600.	940.
ot 2, Blk. 4, Worley.....	175.	15.	.....	15.
1 Sherman Add. ....	1,100.	400.	375.	775.
E Sec. 10 NW 11-51-4 W. ....	915.20	8,000.	400.	8,400.
iece of land 50x90 at P. F. on Inland Station				
ounds .....	4,000.	140.	2,100.	2,140.
½ Lots 3, 4, 5, Blk. C. Woods Add.....	1,250.	500.	400.	900.
ot 14 Reids Add. to CDA.....	600.	175.	500.	675.
ots 9 & 10, Blk. 3, Simms Add.....	250.	70.	300.	370.
W 15-48-5 W. ....	600.	1,300.	700.	2,000.
7½ Tract 111 of Hayden Lake.....	200.	250.	.....	250.
ot 11 & N. 20' of Blk. 26.....	1,000.	470.	500.	970.
ract 40, Sherman Pk.....	800.	175.	500.	675.
ract 12, Blk. 2, P. F. ....	900.	500.	.....	500.
4 Towns & Kings .....	1,200.	325.	500.	825.
17, O'Brien's 3rd. Add.....	250.	125.	550.	675.
½ Tract 31, Avondale.....	200.	250.	50.	300.
6x150 in Lot 9, Kratzer Add.....	350.	110.	550.	660.
0x167-2-9 Kratzer .....	600.	250.	500.	750.
ot 9, Blk. 9 .....	325.	75.	300.	375.
ract 335 Hayden Lake .....	684.	500.	300.	800.
9 Hayden Lake .....	500.	500.	400.	900.
WSE-19-50-4 W. ....	400.	300.	100.	400.
ot 3, Blk. 11 O'Brien's 2nd.....	300.	175.	500.	675.
½ SE NESE SENE-31-50-4 W. ....	300.	1,030.	500.	1,530.
½ Tract 116 Hayden Lake.....				
½ Tract 115, Hayden Lake .....	500.	500.	400.	900.
E 18-50-3 W. 53 A. Tax No. 915.....	1,000.	1,855.	1,000.	2,855.
5-6, Blk. CC. ....	200.	175.	200.	375.
½ of SW of SW-20-52-3 W. ....	200.	150.	50.	200.
ract 300 Hayden .....	1,000.	500.	100.	600.
ots 1-2-3, Blk. 35, Sherman Add.....	400.	75.	.....	75.
WNW S½ NW-10-53-3 W. ....	500.	750.	50.	800.
ENW 20-49-3 W. ....	200.	300.	50.	350.
& 11, Blk 5, Russell Add. ....	700.	300.	400.	700.
& 8 Lot 19-11-50-4 W. ....	500.	100.	350.	450.
t 12, Blk. 5, O'Briens 1st.....	500.	300.	500.	800.
½ SE SWSE 35-52-3 W. ....	500.	900.	.....	900.
¼ 18-51-4 W. ....	2,000.	3,600.	300.	3,900.
t 38, Sherman Park .....	300.	175.	200.	375.
t 7, Blk. 22, O'Briens 3rd.....	500.	150.	100.	250.
Blk. 31, CDA & Kings.....	76.30	325.	600.	925.
NW NESW-5-48-4 W. ....	850.	550.	100.	650.
½ NW 25 E¼ NE 26-47-5 W. ....	4,700.	1,100.	320.	1,420.
½ SE of NE 30-52-3 W. ....	411.	150.	25.	175.
½ SW 3-4-12-52-6 W. ....	300.	300.	.....	300.
ts 3, 4, E½ SW E½ Sec. 30-52-4 E½				
SW SE NWNE.....	3,000.	6,185.	500.	6,685.
ts 4-5-6, Blk. 6, Simms Add.....	250.	120.	250.	370.

## MORTGAGES In Kootenai County, Idaho—(Continued.)

## Book 25

Page	Date	Name
324	3-19-18	Thomas M. Cable to M. P. Felton .....
325	3-20-18	Charles and Mary Secour to Margaret Simpson.....
326	3-21-18	Nellie E. and Edwin J. Harper to Lulu Corlish.....
327	10- 8-17	Berton L. and Morey E. McCullum to F. W. Fitz.....
328	1-22-18	Lucy Campbell to Sig. Hopland.....
329	3-27-18	Fred D. and Florence C. Harper to John F. Carlson.....
330	3-25-18	Jas. H. and Ella Powell to Julia E. Polson.....
331	3-28-18	Ethel and Burg F. Schmidt to Pat Lundy.....
340	4- 5-18	George and Marie Ammonds to Wm. Floyd.....
341	4-18-18	Frank E. and Susie V. Post to Myrtle M. Means.....
342	4-10-18	J. W. Buckammon to Eliza Robinson.....
343	4-20-18	Paddy Taylor and Husband to P. J. Bradneck.....
344	3-22-18	Thos. W. and Hazel Neill to A. R. Mathews.....
345	2-28-18	John S. Fisher and Gail F. Fisher to John E. Rumbourg.....
346	4-27-18	Carl W. Fishback to Blackwell Lbr. Co.....
347	3-29-18	W. A. Layton to W. F. Meidecke.....
348	3-25-18	I. O. O. F. to Am. Trust Co. ....
349	4-16-18	Jas. H. and P. R. Harte to Am. Trust Co.....
350.	4-16-17	Sam Parties .....
351	5- 3-18	Ellen A. and Lorenza B. Cleaves to Am. Trust Co.....
352	5-10-18	Frank E. and Kate Alvord to Mrs. Ethel M. Williamson.....
353	5-11-18	Mick and Barb Vogl to H. B. Copeman.....
394	9- 4-18	H. Wolf to Rosa Rischer .....
395	9- 4-18	Wm. Lincoln and Jessie L. Sversen to Bessie Holmes.....
396	9- 9-18	M. B. and Clara Cown to Nettie Sayles.....
397	9-12-18	Wm. J. or Clara B. Phillips to Rosa Rischar.....
398	9- 4-18	Charles and Barbara Andres to First Ex. Nat. Bank.....
399	9-14-18	Asher C. and Lydia A. Hooper to Nettie Sayles.....
400	9-19-18	Edw. Fitzgerald to Eleanor Cathcart.....
401	9-15-18	N. G. Indian to C. W. Harbaugh.....
402	9-23-18	Henry Amell to Valley St. Bank.....
426	11-27-18	Augusta & G. G. McMathe to Valley St. Bank.....
427	12- 3-18	Carrie and Frank Ray to J. M. Perry.....
428	11-26-18	James N. and Lena Rhodes to Wm. Johnston.....
429	11-22-18	M. M. Geo. Crrittenden to Nellie C. Coonradt.....
430	12- 6-18	Ida. and Ed. M. Nogles to Valley St. Bank.....
431	12- 9-18	Carrie Belle and Brad Bora to John B. Taylor.....
432	11- 9-19	W. F. Edwards to Wm. Johnston.....
433	12-27-18	Hal. and H. Crampton to Arthur Edmonds.....



## MORTGAGES In Kootenai County, Idaho—(Continued.)

Description	Mortgage	Assessed Value		Total
		of land	Improvement	
NWNE 25-50-6 W. ....	400.	400.	.....	400.
Lots 3 and 4 .....	1,000.	450.	900.	1,350.
Harper property on 7th St.....	3,000.	425.	2,000.	2,425.
Tract 347, Hayden Lake .....	327.40	500.	.....	500.
Lot 4 SE of SW-18-49-4 W. ....				
Lot 1 in NE NW 19-49-4 W.....	600.	1,000.	.....	1,000.
SESE-11 SWSW SESW NESW-12-48-5 W....	300.	700.	50.	750.
S½ NW NENW SWNE-22-52-5 W. ....	100.	800.	.....	800.
W½ Lot 1, Blk. 5 Reids Add.....	200.	90.	300.	390.
NE½ 226 Hayden Lake .....	786.	250.	150.	400.
Lots 11 and 12, Blk. G, City CDA.....	600.	150.	450.	600.
W½ Tract 99, Avondale.....	500.	200.	.....	200.
W½ W½ Tract 136 Hayden Lake.....	150.	125.	30.	155.
Lot 1, Blk. 11, Forest Hts.....	1,000.	225.	600.	825.
S½ NE NWNE SENW-27-50-1 W.....	800.	1,150.	.....	1,150.
Lots 5 and 8 E½ SW-19-50-2 W.....	308.10	1,200.	150.	1,350.
Ind. Description .....				
1 and 2, Blk. J. Town & Kings.....	2,750.	.....	.....	.....
Lot 5, Blk. 2, CDA & Kings.....	2,300.	4,000.	1,600.	5,600.
Lots 4 & 5 Blk. M, CDA. & Kings.....	1,600.	2,500.	300.	2,800.
8, Blk. 3, N. Prk. Add.....	1,000.	75.	700.	1,275.
S½ Tract 24, N½ T. 25, Plat 8.....				
19, Blk. 1-3rd. Add. to P. F.....	800.	445.	600.	1,045.
NENE 13, NESE SESE SESE-12-48-5 W.				
W½ SE, 12, NWNW NENW-13-48-5 .....	1,800.	1,080.	50.	1,130.
NW¼ 35-51-4 W. ....	500.	1,600.	500.	2,100.
Lots 9-10-11-12, Sec. 4, NWNE 9-47-3 W.....	700.	875.	.....	875.
10, Blk. 27, CDA. & Kings.....	650.	275.	400.	675.
E½ E½ of SE¼ 7-51-3 W.....	300.	300.	.....	300.
NWSW NESW .....	465.	1,170.	230.	1,400.
Tract 208 Dalton .....	300.	100.	.....	100.
S 134 of W. 158.75 of Lot 13.....	200.	135.	400.	535.
S½ NE-17-47-4 W. ....	800.	.....	.....	.....
E 1-3 E½ SW 27-51-5 W. ....	275.	400.	25.	425.
Tract 41, Blk. 36, P. F.....	500.	500.	350.	850.
SE¼ 1-51-3 W. ....	600.	600.	.....	600.
Tract 322 Hayden Lake .....	450.	500.	50.	550.
Lot 7, Blk. 20, Hayden Lake.....	600.	225.	675.	900.
Tract 44, Blk. 26, P. F.....	400.	500.	.....	500.
SENE 34 S½ NW NWNW 35-49-1 W.....	1,150.	700.	200.	900.
W½ SW-4-51- 3 W.....	200.	500.	.....	500.
2 and 3, Blk. 28, Town & Kings.....	1,000.	550.	650.	1,200.

## KOOTENAI COUNTY—IDAHO

76 Mortgages .....	\$176,120.89
Assessed Valn. ....	108,818.00
" Impts. ....	49,000.00
Total.....	\$157,818.00

## MORTGAGES In Kootenai County, Idaho—(Continued)

Book 28

Page	Date	Name
155	11-27-18	L. & Janie Harth to George E. Stone.....
156	11-27-18	P. H. & Elsie Smith to State Bank Connell.....
158	10- 1-18	Lillian F. Seatin to Jas. D. Lyman.....
158	10- 1-18	Lillian F. Seatin to A. D. Lundy.....
159	10- 1-18	Gwendolyn Leatru to A. D. Lundy.....
159	10- 1-18	Same Parties .....
160	11-28-18	A. E. & Ellen B. McIntosh to Edgar Douglas.....
161	11-22-18	K. G. Huesky to John Wallins.....
162	12- 9-18	Edw. E. & Moria Thompson to E. E. Brandt.....
164	12- 4-18	Charles L. & Stella M. Heitman to Vermont Loan & Trust Co.....
171	12-16-18	Olan & S. Krom to O. J. Larson.....
171	12-13-18	Ralph E. & Nellie B. Rowman.....
173	12-17-18	W. B. Mitchell to O. C. Jorgenson.....
175	12- 9-18	A. P. Kroma to Edith J. Mead.....
178	11-20-18	P. C. Mashburn to Vermont Loan & Trust Co.....
181	12-19-18	Arthur J. & Florence S. Boro to H. B. Copeman.....
183	12-21-18	Paul & Flora to Wm. Mogg.....
185	12-12-18	C. O. & Ada Bishop to Pac. Bldg. & Loan Co.....
186	12-31-18	Joseph & Martha M. Leutin to M. M. Susenbaugh.....
187	12-31-18	Alf. & Eliza Boutilir to Nellie Gunderson.....
188	12- 7-18	John C. & Hannah Benton & John P. Tharter to John Young.....
192	12-30-18	T. J. & May Coleman to Wash. M. Saving Bank.....
193	12-17-18	W. B. Mitchell to Seward Iverson.....
200	11- 2-18	Wm. L. & Ella L. Tripplett to Arthur W. Colby.....
135	10-28-18	John Henry K. to James H. Fletcher.....
137	10- 8-18	Hilliard Townsite Co. to Mechanics Loan & Trust Co.....
139	11- 1-18	Emil W. & Leila M. Fried to N. I. S. & Loan.....
141		A. & Evelyn Steward to Louis S. Larson & Leona Hally.....
142	11- 8-18	John Pearson Hidmonk to Scandinavian Bank.....
145	11-12-18	Hugh Cummings to A. M. Ida. A. Newsans.....
146	10- 3-18	Robert J. & Mary R. Meeks to First Nat. Kellogg.....
150	11-13-18	Ethel & Thos. M. Dahl to W. P. Bower.....
151	10- 7-18	Henry & May G. Giguierre to John P. Gray.....
153	11-26-18	Wm. J. & Mabel J. Akins to Emma E. Peterson.....



## MORTGAGES In Kootenai County, Idaho—(Continued)

Description	Mortgage	Assessed Value		Total
		of land	Improvement	
E $\frac{1}{4}$ 8-51-3 W.....	4,500.	1,520.	300.	1,820.
W $\frac{1}{4}$ 35-52-5 W .....	2,550.	900.	100.	1,000.
	1,200.			
tracts 3, 4, 13, 14 Blk. 36.....	No Ass'mt.			
tracts 53, 54 & 60 Blk. 20 P. F.....	900.	1,500.	.....	1,500.
tracts 20-21-28-29-30 Blk. 36 .....	1,500.	No Ass'mt.		
tracts 2, 4, 14, 17, 18, 20, 30, Blk. 36.....	2,100.	3,500.	.....	3,500.
E $\frac{1}{4}$ 12-52-6 W .....	2,000.	400.	.....	400.
ENW SWNW 17-47-2 W .....	600.	600.	.....	600.
$\frac{1}{2}$ NE-22-50-3 W .....	500.	400.	.....	400.
ots 1 & 2 NWSE Lots 3 & 4-34-53-5 W .....				
ots 1 & 2 SWNW SW 114 SWSE-2 Lots .....				
2, 3, 4, S $\frac{1}{2}$ N $\frac{1}{2}$ N $\frac{1}{2}$ S $\frac{1}{2}$ -3 Lots 1 & 2 S $\frac{1}{2}$ .....				
E 4-52-5 .....	27,775.	8,525.	700.	9,529.
ots 6 & 7 W $\frac{1}{2}$ SE-34-50-5 W .....	250.	840.	150.	990.
W $\frac{1}{4}$ 27-47-3 W .....	2,000.	1,200.	250.	1,450.
E $\frac{1}{4}$ 6 SW $\frac{1}{4}$ 5 N $\frac{1}{2}$ SE SWSE 5 7-51-5 W .....	640.	3,240.	800.	4,040.
$\frac{1}{2}$ Tract 24 Plat 8 Greenacres .....	325.	250.	.....	250.
ENW 18-50-3 .....	1,000.	175.	200.	375.
Blk. 1 Taylors Park .....	400.	60.	650.	710.
W $\frac{1}{2}$ NE $\frac{1}{4}$ -10-47-4 W. ....	400.	575.	.....	288.
ots 1 & 2 Blk. 5.....	2,400.	.....	.....	.....
$\frac{1}{2}$ SE-34-52-5 1-2-3-51-5 .....	6,750.	1,275.	500.	2,775.
ot 1 18-48-4 W .....	700.	300.	250.	550.
$\frac{1}{2}$ NE N $\frac{1}{2}$ SE SESE-7 W $\frac{1}{2}$ NW-17 .....				
ENE-18-48-1 W .....	2,000.	987.	200.	1,187.
ot 2-3-32 .....	3,000.	750.	1,800.	2,550.
E $\frac{1}{4}$ -6 NW $\frac{1}{4}$ -5 N $\frac{1}{2}$ SE SWSE-5 all of .....				
51-5 W .....	2,000.	3,240.	800.	4,040.
ot 10-11-12-13-14 Sec. 6 NWNE & Lot 6 .....				
48-1 W .....	4,750.	199.	200.	399.
ots 7 & 8 Blk. E .....	1,500.	160.	400.	560.
ots 1, 2, 3, 4, 5, 6 & 7 SESW & SE $\frac{1}{4}$ 20- .....				
-3 W Lots 2, 3, 5, 6 & SE S $\frac{1}{2}$ 19-51-3 .....				
NW $\frac{1}{4}$ 28-51-3 W. ....	10,000.	17,550.	22,500.	40,050.
ot 7-Blk. 23 Worley .....	700.	40.	600.	640.
tract 57 Plat 4 Greenacres .....	2,250.	500.	250.	750.
ots 2, 3, 4, 5, of 20-48-4 .....	500.	685.	200.	885.
9 A. of SW $\frac{1}{4}$ S of C. M. & St. P. R. R. ....				
1-3 A. S. of R. in SW of NW 1-50-5 W.....	1,000.	760.	150.	910.
$\frac{1}{2}$ SW 9-48-1 W .....	600.	250.	75.	325.
tracts 13, 20 Plat 9 Greenacres .....	800.	500.	50.	550.
est 36' of Blk. W. CDA & Kings.....	3,500.	3,000.	5,500.	8,500.
ENE of N $\frac{1}{2}$ NW-8 SWSW Lots 11-12 5- .....				
-1 W. ....	6,500.	275.	.....	275.

## MORTGAGES In Kootenai County, Idaho—(Continued)

## Book 28

Page	Date	Name
154	11-26-18	Wallace S. & Agnes Young to Olive S. Graeshuk.....
113	9-26-18	G. A. & Ida M. Pfile to The Day & Hanson Co.....
115	9-26-18	Same Parties .....
116	9-30-18	Rowland W. & Laura Waldo to Mable Krutson.....
117	9-27-18	Harry & Rosa Pitts to Bank of Spirit Lake.....
120	10- 4-18	Fred & Cora F. Dougherty to John Josephson.....
126	9- 4-18	Dania W. Cummins & Margaret to L. E. Little.....
123	9-23-18	Adolph & G. Donast to B. E. Taylor.....
124	10-17-18	Alfred & Eliza Bauteler to Chas. Corbet.....
127	10-21-18	Thos. E. & Emma Morraen to Emily Johnson.....
129	10-21-18	Stanely W. Yowell to Charles Corbet.....
130		Indefinite Description .....
131	10-21-18	S. A. & Ella Johnson to Wall. St. Bk.....
133	10-19-18	Eric & Christina Hedlend to Hans Taboisins.....
65	7-29-18	Luther & Emma Eggers to Oregon Mtgr. Co.....
72	7-31-18	Jas. A. Baldwin and to Marie Reed.....
73	8-12-18	Oscar Carlson to J. W. Stromdrog.....
74	8-13-18	Oscar J. E. & Emma Snively to State Bldg. & Loan Assn.....
79	7-31-18	Geo. M. & L. B. Drake to Geo. Turm.....
84	8-29-18	Herman & Martha Duchsel to A. J. Fulton.....
87	8-31-18	Geo. & Mary Parchal to A. Cohn.....
96	8-28-18	J. A. & Emily Edens to David Cater.....
99	9-21-18	John L. & Bertha Watson.....
100	9-21-18	A. B. & G. M. Conkling to M. Hardman.....
101	9-20-18	J. B. & Mildred A. Peterson to Bank Spirit Lake.....
106	8-28-18	Wm. E. & Corona Finch to Vermont Loan & Trust Co.....
109	9-27-18	Arthur & Mary J. Meeks to Bank Spirit Lake.....
1	4-20-18	Ethel & St. Clair to Elsie Wood.....
2	5-21-18	T. N. & Celesta Wisdom to Murphy Faire.....
6	4-20-18	Alonza & Davis J. Brainard to Weber Bank Wardner.....
8	6-10-18	Arthur & Eliz L. Paul to Austin Ready.....
13	6- 8-18	J. F. & Catherine Benton to August Schmidt.....
24	6-18-18	W. J. & Sadie L. Johnston to Wilken Geath.....
28	6-21-18	Arthur & Grace M. Donahoe to Alice Kenitz.....
30	6-26-18	Cora M. Clark to G. L. Farnham.....
41	7- 1-18	Edwin J. & Cora F. Franklin to Jessie Dorr.....
42	6-21-18	Geo. & Mary Geo. Parshal to A. Cohn.....
46	7-11-18	Geo. L. & Mary A. Wall to Ada L. Tales.....
47	7-12-18	Geo. & Martha Dupsan.....
49	6- 5-18	CDA Hopsital Co. to Am. Trust Co.....
52	7-20-18	Ross & Jessie B. Bassett to Jacob L. & Mabel B. Allison.....
58	7-25-18	Carrie & B. F. Williamson to Effie S. Hurd.....
61	5-29-18	L. Lake Lumber Co. to Vermont Loan & Trust Co.....



## MORTGAGES In Kootenai County, Idaho—(Continued)

Description	Mortgage	Assessed Value		Total
		of land	Improvement	
1/2 NW-32-54-2 W .....	500.	805.	.....	805.
ENE .....	3,000.	1,250.	.....	1,250.
1/2 SE 28-53-3 W. ....	.....	.....	.....	.....
ENW NESW 6-48-3 W .....	550.	695.	75.	790.
1/2 SW SENW-1 NESE 2-53-5 W .....	500.	1,205.	.....	1,205.
ESW SWSE 20 NENW NWNE 29-50-5 W .....	2,300.	1,190.	200.	1,390.
ENW 3-4-5-6-50-4 W .....	710.89	3,300.	800.	4,100.
lots 23 & 24 Blk. 6 .....	5,000.	.....	.....	.....
WSW 28 N 1/2 SE 29 E 1/2 NW NESW				
9-47-5 W .....	8,500.	7,200.	300.	7,500.
lots 3 & 4 & N 1/2 of S 1/2 of NW 4-50-4 W.....	1,000.	1,750.	250.	2,000.
lot E 1/2 E 1/2 SW W 1/4 W 1/2 SE-22-47-5.....	2,500.	1,613.	.....	1,613.
lot 7 W 1/2 SE SESW-1-49-5 W .....	500.	800.	25.	825.
lot 1-30-48-3 Lot 1 Sec. 30 & NENE 25-48-				
W. B. M. ....	1,400.	242.	300.	542.
1/2 NW NWNE 19-50-5 W .....	1,000.	1,999.	175.	2,165.
1/2 SE 15-49-1 W .....	500.	200.	50.	250.
1/2 SE 4-49-4 W .....	650.	920.	.....	920.
1/2 of S 1/2 NE 1/4 5-51-5 W .....	1,500.	500.	100.	600.
1/2 NW 1/4 Lots 3 & 4 S 1/2 NE 1/4 Lots 1 & 2				
-52-4 W .....	3,500.	1,600.	150.	1,750.
lots 1 & 2 S 1/2 NE-1-47-6 W .....	3,500.	1,900.	300.	2,200.
W 1/4 16-47-5 .....	750.	.....	.....	.....
1/2 NE NWSW 32-52-4 W .....	4,550.	2,250.	.....	2,250.
ENE NESE SWNW NWSW 8-47-2 W.....	2,500.	915.	50.	965.
lots 2 & 5-20 2 & 5-19 NESE 19 Lot 1 30-				
-7-3 W. ....	3,420.	525.	2,000.	2,525.
E 1/4 18-53-3 W .....	1,800.	900.	100.	1,000.
lot 12-5-6 NENE-7 NWNW-8-47-2 W.....	900.	1,415.	50.	1,465.
1/2 Lot 4 Blk. 32 .....	1,700.	150.	700.	850.
WNW-17 NENE-18 S 1/2 SE-7-47-2 W.....	400.	400.	50.	450.
E 1/4 E 1/2 SW SWSW-32-52-4 W .....	5,400.	5,550.	.....	5,550.
WNENE-27-51-4 W. ....	1,400.	500.	100.	600.
ENW 29-52-4 W .....	1,000.	700.	200.	200.
ESW SENW-5-48-5 W .....	1,500.	900.	.....	900.
1/2 NW NWNW 34 SENE 33-49-2 W.....	600.	400.	50.	450.
1/2 NW W 1/2 NE 15-47-2 W .....	400.	800.	100.	900.
1/2 SW Lots 4 & 5-13-51-6 W .....	1,100.	855.	100.	955.
1/2 SE 24-48-6 W .....	500.	1,150.	100.	1,250.
W 16-47-5 W .....	500.	.....	.....	.....
-6-7-8 Blk. 1/2 51. Simms Add. ....	500.	120.	300.	420.
E 1/2 23-48-5 W .....	500.	2,300.	.....	2,300.
lots 8 & 9 Blk. 22 Forest Hts.....	4,000.	300.	5,000.	5,300.
lots 3 & 4 13-48-6 W .....	500.	880.	50.	930.
W 1/4 33-48-5 W .....	3,500.	2,000.	.....	2,000.
1/2 NW 11-50-4 W. ....	4,000.	3,455.	700.	4,155.

MORTGAGES  
KOOTENAI COUNTY—IDAHO

## Book 25

Page	Date	Name
226	10- 1-17	Herbert H. and Florence L. Barton to Hans A. Anderson.....
227	10- 1-17	John G. and Alice J. Wallar to Bessie U. Reed.....
228	10- 5-17	Thos. J. & Nellie C. Russel to L. D. Means.....
229	10- 5-17	Silas & M. Miller to Rathdrum State Bank.....
230	10- 2-18	Neil O. & Veona Courtney to W. E. McCarty.....
231	10- 6-17	Ernest Van Cleave to Rathdrum State Bank.....
232	10-10-17	Ella & Samuel Wilson to E. S. Knowlton.....
233	10-10-17	Franklin & Lena Lewis to John W. Merritt.....
234	10-11-17	Frank & Luella Mrriland to Edwin J. & David W. Gaswood.....
235	10-16-17	Maltin J. & Michael J. Ohmann to Joseph Billedean.....
236	10-13-17	Jas. & Eliz O'Rielly to Edward Morcott.....
237	10-18-17	Robert N. Hadwin to Grace Britton.....
238	10-18-17	Lewis & Anna Wilson to Sydney Davis.....
239	10- 8-17	Howard & Emma E. McPhee & Edward Marshall to Alice Hintz.....
240	Sept. 28	
241	10-29-17	A. E. & Malinda Bookwalter to Alice Hintz.....
242	10-26-17	A. J. Miller Milsaps to J. B. Milsaps.....
243	10-15-17	Joseph P. & Lila H. Gohres to Eliz L. Purcill.....
244	10-30-17	Grant & Anna C. Sheffield to Rathdrum State Bank.....
245	10-16-17	Frank McNeas to James Delaney.....
246	10-24-17	John N. & Ella M. Pierson to State Bank Worley.....
399	9-14-18	Asher C. & Lydia A. Hooper to Nettie Sayles.....
400	9-19-18	Edw. Fitzgerald to Eleanor Cathcart.....
401	9-15-18	N. G. Indian to C. W. Harbaugh.....
402	9-23-18	Henry Amell to Valley St. Bk. ....
426	11-27-18	Augusta & G. G. McMathe to Valley St. Bk.....
427	12- 3-18	Carrie & Frank Ray to J. M. Perry.....
428	11-26-18	James N. & Lena Rhodes to Wm. Johnston.....
429	11-22-18	M. M. Geo. Crrittenden to Nellie C. Coonradt.....
430	12- 6-18	Ida. & Ed. M. Nogles to Valley St. Bank.....
431	12- 9-18	Carrie Belle & Brad Bora to John B. Taylor.....
432	11- 9-19	W. F. Edwards to Wm. Johnston.....
433	12-27-18	Hal. & H. Crampton to Arthur Edmonds.....



**MORTGAGES**  
**KOOTENAI COUNTY—IDAHO**

Description	Mortgage	Assessed Value		Total
		of land	Improvement	
29 .....	550.	275.	400.	675.
66-67 Hayden Lake Pk. ....	250.	.....	.....	45.
, 17-6 Shanks Boyd-11 N 22-12-6 Granite				
dd. Lots 5 SE ¼ 3-50-5 W .....	.....	.....	.....	.....
WSE 34-52-5 W .....	400.	350.	150.	500.
ESE-34 N ½ SW SWSW 35-5-4 W .....	.....	.....	.....	725.
½ S ½ N ½, Lots 1-2-3-4-3-53-3 .....	.....	.....	.....	3,510.
pt 4 2-49-4 S ½ SW SWSE 34-50-4 .....	2,000.	880.	300.	1,180.
ots 4 & 5-3-47-4 6-4-47-4 .....	500.	300.	75.	375.
WSE, except 5 A. in Lot 5, Lot 6-1-48-6 W	9,000.	3,195.	800.	3,995.
art of Lot 39-14-50-4 Com. at SE Cor.				
W 320' W 8' S 280' thence E 167' to be-				
nning .....	700.	300.	400.	700.
E ¼ 26-50-5 W .....	400.	600.	250.	850.
WSE Lot 10-9-48-4 .....	1,000.	380.	100.	480.
WSW-27-47-5 .....	600.	350.	.....	350.
47-2 W. Des. Indef. ....	1,500.	800.	100.	900.
30 O'Briens 4th. ....	900.	250.	700.	950.
WNW-19-50-5 W .....	2,475.	1,000.	350.	1,350.
ESE 33-52-5 W. ....	2,600	175.	.....	175.
½ 14-51-5 W. ....	5,600	7,600.	150.	7,750.
½ 19-53-3 W 1st. Add. Mtgr. ....	4,500.	2,200.	50.	2,250.
½ SW ¼ SWSE-31-48-4 .....	.....	.....	.....	.....
tract 208 Dalton .....	300.	100.	.....	100.
134 of W 158.75 of Lot 13.....	200.	135.	400.	535.
½ NE-17-47-4 W. ....	800.	.....	.....	.....
1-3 E ½ SW 27-51-5 W .....	275.	400.	25.	425.
tract 41-Blk. 36 P. F. ....	500.	500.	350.	850.
E ¼ 1-51-3 W .....	600.	600.	.....	600.
tract 322 Hayden Lake .....	450.	500.	50.	550.
pt 7 Blk. 20. Forest Hts. ....	600.	225.	675.	900.
tract 44 Blk. 26 P. F.....	400.	500.	.....	500.
ENE 34 S ½ NW NWNW 35-19-1 W .....	1,150.	700.	200.	900.
½ SW-4-51-3 W .....	200.	500.	.....	500.
& 3 Blk. 28 Town & Kings.....	1,000.	550.	650.	1,200.

## KOOTENAI COUNTY—IDAHO

290 Deeds .....	\$290,123.42
Assessed Valn. ....	161,088.00
" Impts. ....	45,940.00
Total .....	\$207,028.00
	88,858.00
	\$118,170.00

DEEDS  
KOOTENAI COUNTY—IDAHO

Page	Date	Name	Consideration	Stamp
5	5- 1-18	Wm. J. Johnston to Jacob Ritter.....	10.	3.0
8	4-25-18	Geo. H. Schlegel to Chas. H. Sewell.....	3500.	3.5
19	5-17-18	C. L. Dittemoor to Wm. Stevenson.....	150.	.5
20	5- 6-18	Mollie A. Mrs. C. W. Webber & husband to J. J. Kractch .....	6500.	6.5
25	5-13-18	Wm. Mayer to Chas. G. Westenson.....	400.	.5
27	4-24-18	Dan M. Wing to O. E. Aondt.....	450.	.5
29	5- 7-18	Elsie Stevens & G. Stevens to Olive A. Kammer.....	2000.	2.0
32	5-11-18	Earl P. Broone to Frank Billerack.....	300.	...
64	5-31-18	Fred E. Melder to P. Lumber Co.....	3500.	2.0
		Mtgr. ....	1500.	...
65	6- 6-18	E. P. Ripley to Nellie A. Bowers.....	2000.	2.0
70	5-15-18	Martin Severson to Hans. C. Hanson.....	2000.	2.0
71	5-25-18	Bridget Foley to Eugene Osborne.....	1400.	2.0
84	6-14-18	T. J. Deck to Allen R. Brown.....	2500.	...
91	6-18-18	Chas. H. Bowers to Edward J. Johnston.....	700.	.5
107	6-27-18			
121	6-26-18	Ben Hose to Abraham Singer.....	3000.	3.0
142	7- 1-18	Gus Hansing to O. F. Helgersen.....	2100.	3.0
145	12- 7-17	Custer J. Ray to Elmer H. Cheet.....	3500.	3.5
167	7-20-18	Jessie L. Allison to Ross Bassett.....	1500.	1.0
189	5-28-18	Adolph C. Schrader to Elizabeth Anerrman .....	3500.	3.0
195	6-22-18	Ethel & L. St. Clair to Arthur Donagher.....	800.	...
206	7-16-18	Geoff S. Pritchord to Fred E. Umbach.....	100.	.5
213	7-27-18	Oneil Irvin Co. to Rose Lake Lbr. Co.....	2750.	1.0
220	4- 9-18	L. E. Kirkpatrick to P. Lbr. Co.....	4500.	4.5
230	5- 3-18	Matilda & Chas. Winter to Jas. McKillep.....	1000.	1.0
250	8-22-18	Andrew Briggs .....	3800.	4.0
254	7-12-18	John R. Walthen to Daniel O. Fisher.....	2000.	2.0
266	8- 9-18	Frank W. Shultz and Anna D. Shultz to Ernest Wiens	16000	16.0
375	9-23-18	Geo. Parcel & Wife to A. Cohn.....	2200.	2.5
395	10-18-18	John Louis to Chas. S. Adams.....	6500.	6.5
405	10-28-18	Wm. O. Kluckholm to J. D. Moster & D. M. Parkhurst	2400.	2.5



DEEDS  
KOOTENAI COUNTY—IDAHO

Description	Sec.	Assessed value		Total
		of land	Improvement	
SE .....	28	.....	.....	.....
NE 49-2.....	33	700.	25.	725.
ts 4 & 5 .....	2	.....	.....	.....
1 48-1 W .....	3	.....	.....	.....
SW 49-1 W .....	35	335.	150.	485.
ts 11, 12, 13 Blk. 37.....	.....	125.	100.	225.
VSW SESW .....	13	.....	.....	.....
VNW NENW 47-4 W .....	24	2415.	.....	2415.
t 7 .....	6	.....	.....	.....
t 1 53-5 W .....	7	.....	.....	.....
SE 53-6 W .....	1	920.	.....	920.
t 2 Blk. 21 O'Briens 3rd .....	.....	150.	.....	150.
8, 9, Blk. 9 .....	.....	325.	500.	825.
t 11, Blk. 2 Hunts Add. ....	.....	225.	.....	225.
NE Lot 1 & 2 52-5.....	5	425.	.....	425.
t 2 Blk. A Lakeside Prk 8-53-4.....	.....	135.	100.	235.
WSE 28-48-2 W .....	.....	380.	250.	630.
1/2 NW SENW .....	5	.....	.....	.....
ts 1, 2-6-51-2 W .....	.....	1208.	.....	1208.
1/2 21-52-4 W .....	.....	800.	.....	800.
1/2 NW 1-53-3 W .....	.....	477.	.....	477.
WSE S 1/2 SW .....	3	.....	.....	.....
ESE 4-53-5 W .....	.....	790.	.....	790.
t 10 in Blk. 28 Town & Kings.....	.....	275.	700.	975.
1/2 W 1/2 223 Hayden Lake .....	.....	1125.	.....	1125.
ts 3 & 4 13-48-6 W. ....	.....	880.	50.	930.
tract 60 Blk. 36 .....	.....	500.	400.	900.
VNW 17 NENE 18 S 1/2 SE 7-47-2 W .....	.....	400.	50.	450.
1/2 NE W 1/4 SE 24-51-6 W .....	.....	1200.	.....	1200.
ENE E 1/2 SE-8-51-1 W .....	.....	761.	.....	761.
1/2 NW Lot 3, 4-52-5 W.....	.....	400.	.....	400.
tract 51-Avondale .....	.....	500.	.....	500.
t 1-12-48-6 W .....	.....	1385.	300.	1685.
ts 1, 2, 3, 4 30-53-2 .....	.....	1500.	200.	1700.
ts 1, 2, 3, NENW S 1/2 SE SESW 5-48-3 W Lots 2 & 3 .....	.....	4970.	.....	4970.
1/2 NW 4-48-3 W Lots 3 & 4 SENW NESW 5-48-3 W.....	.....	4970.	.....	4970.
W 1/2 16-47-5 W .....	.....	Not Assessed.	.....	.....
& 4 Sec. 25-47-6 .....	.....	2700.	100.	2800.
3, 4 32-49-5 .....	.....	1156.	.....	1156.

## DEEDS—Kootenai County, Idaho—(Continued)

Page	Date	Name	Consideration	Stam
407	8-17-18	Rose Lake Lumb. Co. to C. Ryser.....	1500.	
415	8-27-18	N. P. R. Co. to Edd Beggs.....	2158.72	2.
417	11- 2-18	Wm. Habler to Spokane E. Trust Co.....	1400.	1.
439	11-12-18	A. M. Newson to Hugh Cummings.....	1400.	1.
440	11- 6-18	T. J. Deck & L. D. Meanstrom to Alice Mathews.....	2300.	2.
464	12- 2-18	Fred Harper to A. W. Harper.....	1800.	
477	7-22-18	E. L. Young to Henry Larson.....	1000.	1.
490	10-28-18	Louis Larson & Louise Halley to A. Stewart & wife.....	2550.	3.
495	10- 7-18	Homer G. Quigley to Ralph W. Straight.....	8000.	8.
496	7-18-18	Pearl Brin to R. J. Hanson.....	1500.	1.
502	5- 6-18	James Rocke to Matilda Miller.....	140.	
510	12-20-18	Jas. H. Beattey to Menasha Wood Co.....	4200.	
515	11- 8-18	Otto Ulbright to Chas. Wilk.....	155.	
538		Eliza J. Malhun to Arnold Isoverson.....	1200.	1.
562	12-26-18	John G. Jurvell to Emil Miller.....	5000.	5.
380	12- 3-18	Ida & P. Putnam to Bessie E. Smith.....	2500.	
581	1-22-19	E. J. & Nellie Hogler to A. A. Crane.....	1000.	
592	1-22-19	Geo. H. Nichols & Clarence E. to Clans K.....	800.	
617	1-23-19	Jas. Roche to Malinda Bankwater.....	325.	
607	4-13-18	Alpha Clark to F. Whelan.....	1000.	
618	12-11-18	Russell & Pugh to Ralph E. Rodman.....	2500.	2.
623	1-20-19	Florence S. Weld to N. P. Draper.....	500.	
633	2-10-19	W. L. Davis to C. E. Oaks.....	2700.	3.
11	11-12-17	L. D. Alexander to Chas. R. Carlson.....	434.70	
18	11-12-17	Carl McDowell to Alex D. McLennon.....	500.	
20	10-11-17	Mill Land Co. to Pan. Lbr. Co. ....	2500.	
31	11-15-17	Davids W. Garwood to Geo. A. Bessard.....	3000.	
57	11-21-17	S. W. Yowell to Isaac Garrett.....	5500.	
58	11-21-17	Isaac Garrett to Stanley W. Yowell.....	5500.	
79	11-30-17	Sydney A. Bartlett & Wife to Henry P. Meiser.....	100.	
85	11-27-17	Timber Deeds, C. W. Pelham to Russel & Pugh.....	4500.	
80	10- 8-17	Henritta McConnell to W. R. Shanpler.....	3800.	
86	12- 1-17	Thos. W. Allen to Alba L. Gravens.....	8000.	8.
96	11-19-17	Jas. S. Lowe to Jas. Wilson.....	400.	
97	9-10-17	John F. Saylor to Jas. J. Day.....	2000.	
114	11-15-17	Stephen Bacon to Frank Bacon.....	1000.	
125	12-14-17	Chas. H. McCauley to M. E. Hay.....	3850.	2.
126	12-14-17	Clara E. Kneller to Charles O. Kneller.....	2000.	2.
144	11-13-17	Elizabeth Schuldt to Fred Widman.....	500.	.5
Timber Deeds				
146	12-18-17	John R. Campbell to Ed Rultidge.....	3000.	
153	12-21-17	Wm. M. Masiet to A. E. Barkdall.....	3750.	
169	12-31-17	Edith McPherson & Husband to F. O. Craig.....	2500.	
170	12-20-17	Eliza M. Jay to John Peterson.....	1000.	
172	1- 2-18	Luke Hampton to Sig. Hopelund Timber.....	440.	
177	12-29-17	Hilliard Tonsite Co. to Geo. T. Sims.....	9000.	9.
213	11-30-17	Sidney A. Bartlett to Henry P. Meiser.....	100.	
217	12-20-17	Henry Weaver to Steve Vaitur.....	4000.	4.
228	1-19-18	John Singfelder to Sterling A. Zucher.....	700.	



## DEEDS—Kootenai County, Idaho—(Continued)

Description	Assessed value of land	Improvement	Total
½ SE 1 & 2 10-48-3.....	900.	100.	1000.
-52-6 .....	539.	.....	539.
VSE SESW 2-48-1 W .....	180.	75.	255.
9 of SWNW S. of C. M. & S. P. R. 7 A. of SENW S. C. M. & 4 1-3 A. SW of NW S of C. M. St. P. Ry.....	760.	150.	910.
½ SW 23-51-5 W. ....	1210.	250.	1460.
ESE 11, SWSW SESE NESW 12-48-5 NWSW 25-48-5	1000.	100.	1100.
ESE 12-47-6 W .....	300.	.....	300.
tract 57 Plat 4 Greenacres .....	500.	250.	750.
½ NW N½ SW-12-47-5 W .....	1980.	250.	2230.
E¼ 29-49-5 W .....	800.	.....	800.
lot 11 Blk. 11 .....	50.	.....	50.
tract 93 Sherman Prk. ....	600.	1800.	2400.
½ NENE 29-52-3 W .....	100.	.....	100.
Blk. 34 ¼ C. D. A. & Kings.....	300.	800.	1100.
ESE NESE SWSE SESE 25-47-3.....	2760.	150.	2910.
tract 264 Dalton .....	250.	.....	250.
½ SE of SW¼ 1-50-4 W .....	500.	.....	500.
ESE of 4 SWSW of 3 N½ SEN NWNW 3, 520 R. D. N. 40 rds. of lot5 3-48-4.....	635.	.....	635.
lot 4 Blk. 30 O'Briens.....	250.	.....	250.
ESW 2-47-3 W .....	100.	.....	100.
N¼ 27-47-3 .....	1200.	250.	1450.
lots 11 & 12 Blk. 10 Simms .....	110.	400.	510.
W¼ 20-53-2 .....	1000.	100.	1100.
3-48-5 W .....	220.	.....	220.
WSE-28 NWNNE-33 .....	275.	350.	625.
ESE-7 E½ NE NESE 18-53-5 W .....	2647.	.....	2647.
¼ SE 1-48-6 W. ....	1100.	.....	1100.
E½ 13-47-5 W. ....	1600.	.....	1600.
½ E½ of SW¼ W½ W¼ of SE¼ 22-47-5 W. ....	1613.	.....	1613.
W¼ 9-49-1 W .....	3450.	.....	3450.
½ SW SWSE 9-47-3 .....	660.	.....	660.
WSW SWSW-25 NESE SESE 26-47-4 W .....	850.	100.	950.
lot 244, 249, 250 Hayden L.....	2000.	1000.	3000.
tract 69 Dalton .....	250.	.....	250.
WNW 10-49-4 W .....	650.	.....	650.
W¼ 17-49-4 W .....	1200.	.....	1200.
& 2 9-48-5 W .....	1000.	100.	1100.
½ NW 9-49-4 W .....	545.	50.	595.
E¼ SE¼ 15½ A. in E½ SW of SW 31-52-4 W .....	1500.	.....	1500.
WNW NENW SWNW SENW 24-47-3 W .....	1556.	.....	1556.
lots 5-9-10 8-48-5 W NE of SE 12-48-6 W.....	2150.	200.	2350.
lot 1 & 2 Blk. 40 O'Briens Add.....	325.	400.	725.
ENW 20-52-3 W .....	300.	200.	500.
E¼ 27-50-5 W .....	400.	555.	955.
W¼ 24-51-4 W .....	3530.	550.	4080.
part of NE¼ 24-51-4 W .....	.....	.....	.....
part of SE¼ 24-51-4 W .....	.....	.....	.....
W¼ 9-49-1 W .....	3450.	.....	3450.
3 A. in N½ Sec. 18-50-3 W.....	1855.	1000.	2855.
½ Tract 116 S½ 115, Hayden L. ....	500.	400.	900.

## DEEDS—Kootenai County, Idaho—(Continued)

Page	Date	Name	Consideration	Star
231	12- 8-17	Theo. J. Miller to Grant Lumb. Co..... Timber Deeds		
242	1-28-18	F. W. Owen to Alfred W. Kimbell & Silas W. Oxford...	1900.	2.
262	1-19-18	John J. Smith to Reardan Imp. & Hard. & Fur. Co.....	1000.	
263	1- 1-18	J. M. Brown & Wife to Ind. Order of Odd Fellows.....	2400.	
268	12- 4-17	August Ludwig to Ed Rutledge.....	5500.	5.
289	2- 7-18	Mary Field to Nellie De Roshia.....	800.	
293	2-20-18	Jas. Garrick & Wife to Wm. Schatt.....	9000.	9.
308	2-20-18	Geo. N. Osborne to Russell & Pugh Lbr. Co.....	9000.	7.
310	1-28-18	Ernest Bautilber & Wife to Barnett Stevens.....	8000.	5.
312	1-22-18	E. D. German & Wife to Herbert B. Bullen.....	3500.	1.
317	2-27-18	Emma J. Daly to Eva W. Hunete .....	350.	
345				
346	12-10-17	Axel Miller to Mary Miller.....	250.	
350	10-10-17	Augel Evanoff & Tony Lafleff to C. M. McReynolds...	5500.	
355	1-30-15	H. F. Albricht to Grant Lbr. Co.....	4500.	9.
359	2-26-18	J. M. Casey to A. A. Cram.....	1500.	
404	2-23-18	Thomas F. Healy to Herbert C. Harris & Fred May.....	4400.	
542	3-26-18	Timber Deeds Emil Miller to Ed. Ritledge Timb. Co.....	5500.	
566	3-20-18	Blackwell Lbr. Co. to Geo. E. Canfield.....	1305.	1.
570	4- 4-18	R. O. Thomas to Idaho Lbr. & Mfg. Co. ....	2000.	2.
587	4-11-18	R. L. Block Guardian to Otis Michael.....	2600.	
602	4- 9-18	Frank G. Minzel to Amiel Wagner.....	350.	
611	4-15-18	J. Brawman to Herman Fuller.....	750.	1.
612	4-20-18	John Louis to Chas. S. Adams.....	6000.	6.
620	3-26-18	F. W. Corder to Thomas C. O'Niel.....	1500.	1.
2	5- 9-18	J. H. & Ada Asbury to Sarah E. Widner.....	1.	1.
2&3	1908			
6	5- 1-18	Frankie Nogler to Jessie Blochl.....	1.00	3.
7	12-26-17	F. E. Carrie Urnback to A. J. Smith.....	1.	1.
10	4-11-18	Wm. J. Webb to Emil Welder.....	1.	4.
11	1917 Deed			
12		John & Emma Linn to A. R. Tucker.....	1.	
13		.....	1.	Not
14	3-11-16	Too Old.		
16	2-26-18	Bessie L. & Lawrence Hamp to J. C. Lawrence Co.....	1.	2.
18	12-10-18	Abraham & Anna Cole to H. M. Fried.....	1.	5.
21	4-15-18	Ray J. & Ruth M. Thomas to Chas. A. Polk.....	1.	1.
22		Dotson Wife to Dotson.....		
23	4-20-18	John M. & Maude Sullivan to Florence A. Eipper.....	1.	2.
24		2 C Deeds		
26		W "	1.	N
28	7-17	Too Old		
31	4-15-18	S. L. Land Co. to W. F. Patter.....	1.50	N



## DEEDS—Kootenai County, Idaho—(Continued)

Description	Assessed value		Total
	of land	Improvement	
SE-15 N½ NE-22-47-3 .....	1732	.....	1732.
½ SW of SW being the West ½ of 5-18-51-5 W.....	300.	300.	600.
tract 102 Plat 5-32-51-5 W. ....	250.	.....	250.
lot 1 Blk. 3 Harrison .....	700.	5000.	5700.
ENE NWNE NENE 23-47-3 W SWNE.....	1771.	.....	1771.
lot 7 Park CDA .....	300.	450.	750.
W¼ 20-47-5 W .....	4800.	100.	4900.
lot 3 NESW 7-47-2 W, Lot 6 NESE 12-47-3.....	650.	200.	850.
½ NE part of N½ NW lying E of Public Road 28-47-5 .....	2125.	300.	2425.
tracts 14, 15, 16, 17 & 18 Fruit. ....	450.	700.	1150.
lot 14 Blk. 34 Spt. Lake .....	250.	125.	375.
lot 9 Blk. 11 Sanders Park. ....	50.	.....	50.
lots 4, 5 Sec. 20-50-5 W .....	905.	300.	1205.
ENW N½ NE SENE 21-47-3 W N½ NE-15-47-3 W.....	2415.	.....	2415.
tract 166 Hayden Lake .....	500.	.....	500.
W¼ 16-47-2 W .....	800.	200.	1000.
W¼ 24-47-3 W .....	900.	1835.	2725.
½ SW Lts, 3 & 4-32-49-5 .....	650.	.....	650.
W¼ 35-52-5 W .....	500.	1320.	1720.
½ SW SE of SW SW of SE-20-53-4.....	1488.	.....	1488.
½ of NE of SE-26-51-5 W .....	250.	.....	250.
lots 7, 8, 9, Blk. 26 Simms.....	100.	475.	575.
& 2 25-47-6 W .....	2700.	150.	2850.
tract 335 Hayden Lake .....	500.	300.	800.
lot 4 Blk. 21 CDA & Kings.....	275.	350.	625.
& 79 Blk. 6 Crane Prk .....	250.	850.	1100.
& Fractional 45 & 46 Blk. 31 P. F. ....	250.	200.	450.
½ NE E½ SE 30-47-2 W .....	2430.	200.	2730.
½ Tract 78 Avondale .....	250.	.....	250.
tract 2 Messiam Prk. ....	450.	1200.	1650.
& 34 Blk. 31 P. F. ....	250.	.....	250.
tract 135 Hayden Lake .....	500.	.....	500.
Port Form Deed .....	.....	.....	.....
tract 61 Plat 4 Greenacres .....	500.	150.	650.
& 8 Blk. 14 Spt. Lake .....	180.	No.	180.

## DEEDS—Kootenai County, Idaho—(Continued)

Page	Date	Name	Consideration	Stam
35	5-20-18	.....	1.00	No
36		Sheriff Deeds Foreclosure		
38	5-17-18	Emmett & Lena Janson T. Maud Deleta Wisdom.....	1.00	6.0
39	4-10-18	S. E. & Henry Dyer to Thomas B. Connor.....	150.	.5
41	2-25-11	Too Old		
43		Sheriffs Deed Foreclosure		
44	5-16-18	Domenica S. & Wife to Cornelo Capogreco .....	200.	.5
46	5-13-18	Wm. & Ella E. McCarther to Charles Charleston.....	200.	N
47	4-20-18	Harrison & Hattie Brown to Thos. J. Coleman.....	50.	.5
48		Sheriffs Deeds		
49	5-11-18	Echo Realty Co. to James Johnston.....	250.	.5
51		.....	1.	No
52	2-25-11	Too old		
53	5-31-18	Geo. & Mary A. Cooper to Daniel M. Sausa.....	1.	1.5
55	2- 4-18	Coplen's 3rd to J. F. McGured.....	1.	1.5
56	5-29-18	Stephens I & Maggie S Davis to Wm. L. Corbett.....	1.	2.5
57	6- 3-18	C. A. Long to E. P. Ripley.....	1.	.5
58	1- 2-17	Anna May & J. W. Peiterson to E. P. Ripley.....	1.	.5
59		Sheriffs Deed		
61		Transfer of Mtgr. to Chas. Church.....	1.	No
62	5-16-18	Chas. Burrow to B. L. Keatts.....	1.	1.5
63	5-31-18	Susan W. Bell to Golden W. & Geo. L. Bell.....	10.	.5
66		No Money Consideration in this		
68		.....	1.00	No
68		Sheriffs Deed		
73		Hopeslund to McLawson .....	1.00	.5
74		McLawson to Hopeslund .....	1.00	.5
75	6-15-18	.....	1.00	No
76	5-13-18	David K. Smith to John Harp.....	110.	.5
77	1- 3-18	Div. of Property by Heirs.....	50.	.5
79		Indefinite Des. ....	1.00	No
80		Right of Way only		
81		Cemetery Lot CDA.		
82		Small Tract .....	1.00	.2
83	4-15-18	Jas. & Alice Madson to R. Mortell.....	108.	.5



## DEEDS—Kootenai County, Idaho—(Continued)

Description	Assessed value of land	Improvement	Total
SE ¼ S ¼ SW NESW 32-52-4 .....	40.	150.	190.
& 4 Blk. 11 Sec. 16 53-3 W .....	40.	150.	190.
0 A. in SW Cor. of SWSW-24-48-3 W. ....	50.	No.	50.
Lot 8 & 9 Blk. A. ....	80.	250.	330.
3 Blk. 20 Spt. Lake .....	100.	No.	100.
0 Blk. 6 Echo Beach .....	30.	125.	155.
Lot 4 Blk. E. City CDA. ....	125.	375.	500.
& 2 Blk. 11 Harrison .....	250.	100.	350.
Lots 1, 2 Plat 5 Greenacres .....	500.	100.	600.
Lot 2 Blk. A. Lakeside Prk. ....	135.	100.	235.
Lot 2 Blk. A. Lakeside Add. ....	135.	100.	235.
Tract 15 Blk. 6 Greenacres .....	500.	250.	750.
E ½ Tract 129 Hayden Lake .....	250.	150.	400.
Tract 16 Plat 6 East Greenacres .....	350.	No.	350.
1 W ¼ 2 Blk. U City of CDA. ....	45.	No.	45.
E ½ Tract 224 Hayden Lake .....	250.	No.	250.
3 Blk. A Sunnyside Add to Harrison .....	15.	75.	90.
2 & 3 Blk. 12 Simms Add CDA. ....	100.	No.	100.
5 Blk. 2 .....	35.	50.	85.

## DEEDS—Kootenai County, Idaho—(Continued)

Page	Date	Name	Consideration	Stamp
85	5-31-18	State of Idaho to I. M. McCall.....	525.	Non
86		Mining Deeds .....		
87		" "		
88		" "		
89		Patent .....		
90	5- 7-15	Old .....		
92		Indefinite Description .....		
94	6-17-18	Jas. H. & Lucy J. Inners to Laura Elma Behm.....	1.	5.0
99	6-18-18	Guy & Lily Seaton to R. C. & Adelia M. Grant.....	1.	.7
100		Indefinite Description .....		
101		S. A. T. Jelmsted & wife to Andrew & Emma Elfstein .....	1.	.5
104		Charles & Mary Southwell to C. J. Leidorf.....	1.	1.1
106		Two Deeds .....		
107		Deed .....	1.	Non
110	6-21-18	Marvin H. & Al. Kennedy to John H. Schlack.....	1500.	1.1
112			1.	.5
113			1.	.5
114			1.	Non
116			1.	.5
117		Sheriff's Deed .....		
119			1.	Non
120	7- 1-18	Coralin & Philitus Putnam to J. E. Meredeith.....	1.	2.00
123	5-13-18	N. P. R. R. to Eunis C. Thomas.....	63.	.5
124			1.	.5
126	6-26-18	C. J. & Julia Leidorf to Cora M. Clark.....	1.	3.0
127			1.	Non
128		2 C. D. ....		
129		Too Old .....		
130		Husband and Wife .....	1.	
131			1.	.5
132			10.	.5
133	7- 5-18	Andrew Soderstrom to Chester Jergenson.....	250.	
134	6-29-18	M. A. & Chester D. Gibbs to Lucia Armstrong.....	750.	
135		Cemetery Deed .....		
136			1.	Non
137	11-20-18	F. M. & Maggie Newman to Elma E. Parken.....	2000.	
138	6-27-18	Ida M. & F. H. Tavens to Elnora Falsom.....	1.	2.00
139	6-20-18	Wm. Tipping to J. W. Malkson.....	100.	.50
141			1.	.10
143	7- 6-18	Stanley A. & Edith Easton to Spokane E. Trust Co.	1.00	2.50
144			1.00	
148	2-26-12	Too old .....		
149	7-10-18	Frank L. & Carrie E. Lovejoy to Henry Howett.....	1.00	1.00
150				.50
151	5-14-17	Too old .....		
152			1.00	
160		Easements to Mining Cos. ....		
161			1.00	1.00
165	7- 5-18	B. L. & Chastie D. Keats to Louis B. & Fal Recker .....	1.00	1.00
166		Sheriffs Deeds .....		
169			1.00	.50
170			1.00	
173		Tax Deed .....		
174		Foreclosure Deed .....		
178	7-23-18	Harvey J. Iverford to H. L. Gordon.....	1.00	1.50





## DEEDS—Kootenai County, Idaho—(Continued)

Page	Date	Name	Consideration	Stamp
179				
180		State Deeds, 1903 .....		
181		State Deeds, 1903 .....		
182			1.00	.5
183		Cemetery Deeds .....		
184		Indefinite Description .....		
186			1.00	
187		Easements Deed Mining Co. ....		
190	3-15-18	Julia Hanauer to Martin & Nellie L. Gain.....	1.00	1.0
191	3-15-18	A. G. Hanauer to Martin & Nellie M. Gain.....	1.00	2.0
192			1.00	.5
194		Indefinite Description .....		
197	7-12-18	Wash. Water P. Co. t Eo. W. Pelham.....	1.00	5.
198			1.00	
200	Aug. 1916	Too Old .....		
202		R. of W. for road .....		
204			1.00	
205	7-12-18	Rose B. & Clarence L. Kahn to Carrie B. Sago.....	35.00	
207	7-22-18	H. & Gunhild Alson to G. J. Wick.....	1.00	1.5
210			1.00	.5
211	8- 6-18	Carl O. & Christian Anderson to M. Gingsich.....		
214			1.00	
217			1.00	
218			1.00	.5
219			1.00	
222			1.00	
223		Easement Deed .....		
226			1.00	
227	1-22-18	Henry P. Meisr to Chas. R. Sr. & R. Sewell.....	1.00	2.0
228			1.00	
229	4-12-18	Aug. & Emma C. Edgherg to Anna Chapman Smith	1.00	1.5
231				
233			1.00	.5
234			1.00	
236	7-25-18	W. H. & Clara Leinny to Charles Hebbard.....	1600.00	2.0
237				
238			1.00	
239				
240	8-24-18	C. B. Blakesly to M. G. Martindale.....	250.00	
241			1.00	.5
242			1.00	.5
244			1.00	
247	3-15-18	Jas. & Rowona to Mrs. Hattie J. Percy.....	125.00	.5
248			1.00	
249	8-31-18	Frank & Eliz. Grath to J. P. Downing.....	1.00	1.0
251			1.00	
253	8-12-18	Horace & Anna Gunderson to M. Henshel.....	1.00	2.0
255			1.00	.5
257				
258		Easement for pole line .....		
259			1.00	
260	7-23-18	H. C. & May Jason to Martin Polson.....	35.00	.5
261	8-28-18		1.00	.5
262		Tax Deed to Kootenai .....		



## DEEDS—Kootenai County, Idaho—(Continued)

Description	Assessed Value of land	Improvement	Total
	.....	.....	.....
	.....	.....	.....
	.....	.....	.....
	.....	.....	.....
	.....	.....	.....
	.....	.....	.....
	.....	.....	.....
tract 148 W½ Tract 153, Hayden Lake.....	750.	.....	750.
tracts 145, 146, 147 .....	1500.	.....	1500.
	.....	.....	.....
	.....	.....	.....
lots 1, 2, 3, Sec. 9-50-4 W. ....	2224.	.....	2224.
	.....	.....	.....
	.....	.....	.....
	.....	.....	.....
	.....	.....	.....
½ SE SENE S½ SE .....	325.	75.	400.
	.....	.....	.....
tract 300, Hayden Lake .....	500.	100.	600.
	.....	.....	.....
	.....	.....	.....
	.....	.....	.....
	.....	.....	.....
	.....	.....	.....
	.....	.....	.....
¼ 9-49-1 W. ....	3450.	.....	3450.
	.....	.....	.....
WNE N½ NW-10 NENE 9-55-5 W. ....	660.	.....	660.
	.....	.....	.....
	.....	.....	.....
lot 7 in Wright's Prk. Hayden Lake.....	70.	700.	770.
	.....	.....	.....
	.....	.....	.....
part Lot 2-20-50-3 W. ....	100.	.....	100.
	.....	.....	.....
	.....	.....	.....
lot 50x200 7-51-5 W. ....	60.	.....	60.
	.....	.....	.....
tract 297-298 Dalton Garden .....	500.	.....	500.
	.....	.....	.....
lot 1, Blk. 13, Worley .....	75.	550.	625.
	.....	.....	.....
	.....	.....	.....
	.....	.....	.....
lot 178 Hayden Lake Park .....	.....	.....	.....
	.....	.....	.....
	.....	.....	.....

## DEEDS—Kootenai County, Idaho—(Continued)

Page	Date	Name	Consideration	Stamp
264	8-21-18	Ex  Nat. Bank to Thos. H. Hodson .....	1.00	1.0
265	9- 5-18	Stephen A. & Luella J. Caster to Gust Lindquist.....	1.00	1.5
267			1.00	.5
269			1.00	
270	9-13-18	Gertrude & John Burtton to Wm. J. Phillips.....	1.00	1.0
271			1.00	.5
273	July, 1916	Too old .....		
274	9- 5-18	Thos. H. & Alma Hodson to H. L. Fritchman.....	1.00	2.5
276			1.00	.5
277	8-21-18	A. E. Parkdall to Romain Co. ....	10.00	4.0
278		Indefinite Description .....		
281			1.00	
282		Indefinite Description .....		
285			1.00	
286	9-18-18	Geo. & Franke Yorkshire to John L. Watson.....	1.00	1.0
288	7- 6-18	F. Cox J. B. Snow & Nell M. Snow to H. A. Peebles	150.00	.5
291			1.00	
293			1.00	
294				
297	8-28-18	M. David Cater to J. A. Edens .....	1.00	
298				
345	8-17-18	E. J. & Alma E. Chimpson to Idaho St. Lif. Ins Co.	1.00	10.00
350			1.00	
351			1.00	
356			10.00	
357			1.00	
358	8- 7-18	I. J. & P. Kirkpatrick to Laura Kuipers.....	150.00	.50
359		I. J. & P. Kirkpatrick to Carl W. McDowell.....	150.00	.50
360	10- 2-18	Edgar L. & Alice G. Hays to Frank Moore.....	150.00	
361			10.00	
362			1.00	
363	9-17-18	Gust Peterson & Wife to Jennie M. Brown.....	1.00	4.50
365	10- 4-18	John & Anna Josephine to Fred & Cora Daugherty	1.00	4.00
367			10.00	.50
368			1.00	
369		Bertha A. & C. L. Knox to B. A. Saumers.....	1.00	2.00
371	9-28-18	Al E. & H. O. Anderson to P. C. Peterson.....	700.00	
372			1.00	.50
373				
376			10.00	.50
377	Dec., 1913	Too old .....		
378			10.00	.50
386			1.00	
388			1.00	
388			1.00	
390	9-17-18	John & Martha Wallin to Emil Bowers.....	1.00	3.50
396			1.00	.50
397			1.00	.50
398			1.00	.50
399				
402			1.00	.50
403	10- -	Ed L. & Alice Renier to Ernest C. Weimer.....	500.00	.50
404			1.00	



## DEEDS—Kootenai County, Idaho—(Continued)

Description	Assessed Value of land	Improvement	Total
1½ SE SW of NE SENW-28-47-3 W. ....	1235.		1235.
Part of 9 & 10-1-50-4 .....	500.	50.	550.
1½ E 1½ SE¼ 7-51-3 W. ....	300.		300.
1½ SE SWNE SENW-28-47-3 .....			1235.
lots 5, 9, 10, Sec. 8-48-5 W. NESE Sec. 12-48-6 W. ....	2150.		2150.
ENE NESE-7 SWNW NWSW-8-47-2 W. ....	915.	50.	965.
1½ Tract 2, Blk. F. ....	20.		20.
1½ NW NWSW-32-52-4 W. ....	2000.	200.	2200.
1½ Sec. 26-53-3 W. ....	2400.		2400.
Block 8, Blk. 1, Worley .....			
1½ Block 11 .....	45.	100.	145.
1¼ 20-47-4 W. ....	1700.	500.	2200.
ESW SWSE-20 NENW NWNE 20-50-5 .....	1190.	200.	1390.
lot 6, Blk. 7, Taylor's Add. ....	100.	400.	500.
lot 11, Blk. 30, Spirit Lake .....	400.	200.	600.
W Cor. NW½ Sec. 3-47-2 W. SENE & Part Lot 1. ec. 4-47-2 W. ....	375.	200.	575.
lot 5, Blk. 78, 1st Add. to Spt. Lake .....	70.	50.	120.

## DEEDS—Kootenai County, Idaho—(Continued)

Page	Date	Name	Consideration	Stamp
406	10-21-18	John R. Griffin to F. C. Chopin.....	1.00	1.5
412		Indefinite Description .....		
414			1.00	.5
422	11- 4-18	R. M. Hart to Rose Lake Lumb. Co.....	10.00	5.5
423			1.00	
424			10.00	.5
426			1.00	.5
428			1.00	.5
430			1.00	.5
431	10-23-18	Thos. & Keth V. Conner to Harry C. Kay.....	175.00	
432			1.00	
437			10.00	
438	11-20-17	T. M. & Maggie B. Newman to Thos. M. Dahl.....	1.00	1.5
444			1.00	
445	8-27-18	Miami Carp to Kroman Linke .....	1.00	1.5
446	8-27-18	Miami Carp to Walter Linke .....	1.00	
448	11-26-18	Emma & Jason Peterson to W. J. Akins.....	1.00	2.0
450			1.00	.5
457	11-23-18	B. H. Stringhom to Russell & Pugh .....	1.00	1.5
458	4-10-18	E. G. & Maude A. Davins to G. W. Bingay.....	650.00	1.0
459			1.00	.5
463			1.00	
465	11- 5-18	Arthur & Eliz L. Paul to Aug. Paul.....	1.00	1.0
466			1.00	
467		N. P. Deed Contract of 1915.....		
468			1.00	
470			1.00	.5
472	11-26-18	JJohn H. Roche to J. E. McIntosh .....	1.00	1.0
474			1.00	
476			1.00	
478			1.00	
481			1.00	
482			1.00	
483				.5
487			1.00	
488			5.00	
489			1.00	
491			1.00	
494			1.00	.5
495	10- 7-18	Homer G. Quigley & Laura Ross to R. W. Straight	1.00	
498	5- 8-18	Herbert A. & Viola M. Whaley to Charles Leper.....	100.00	
499	12- 9-18	Edith J. & B. H. Mead to A. P. Kroman.....	1.00	
500			1.00	.5
501			1.00	.5
505	12-12-18	Carl & Lina Schierman to Western Pac. Sec. Co.....	1.00	1.0
506	10-15-18	Charles T. & Bertha B. Stephens to U. S. Staley.....	1.00	1.5
507			1.00	
514			1.00	
515			1.00	
516	5- 2-18	Chas. Fiscald to John Fraeen .....	400.00	
518		Description Indefinite .....		
519			1.00	
532			1.00	.5



## DEEDS—Kootenai County, Idaho—(Continued)

Description	Assessed Value of land	Improvement	Total
ESE-13-48-2 Lots 6 & 7, 13-48-2. Lots 6 & 7, 18. Lot 19-48-1 W. ....	499.	100.	599.
ots 3, 4, 5, 6, Blk. 2 .....	1350.	3000.	4350.
& 4, Blk. 11 .....	40.	150.	190.
3 & 20, Plat 9 .....	500.	50.	550.
racts 45 & 51, Blk. 35 .....	1000.		1000.
3, 13 & 15, Blk. 35 P. F.....			
ENE of N½ NW SWSW Lots 11 & 12 5-48-1 W.....	355.		355.
ots 6 & 7, 18-48-3 W. ....	634.		634.
Blk 3 .....	80.		80.
ENW-29-52-4 W. ....	200.	700.	900.
E¼ 12-52-6 W. ....	400.		400.
48-1 E. ....			
½ NW N½ SW-12-47-5 W. ....	1980.	250.	2230.
ot 5, Blk. 13 Worley .....	50.		50.
½ Tract 24, Plat 8, Greenacres.....	250.		250.
ESE-6-49-3 W. ....	200.		200.
& 8, Blk. 44, Simms Add. ....	60.	375.	435.
50' E 150' N 50' 1st. Add. to Spirit Lake.....	35.	100.	135.

## DEEDS—Kootenai County, Idaho—(Continued)

Page	Date	Name	Consideration	Stamp
534			1.00	.5
525			1.00	.5
526			1.00	.5
527			1.00	.5
528	9-19-18	Fred J. & Nellie Martin to Isaac D. Buttroworth.....	700.00	1.0
529	3-27-18	S. G. & A. F. Osborne to Axel Olson.....	1.00	1.0
530			1.00	.5
531	5-24-18	I. N. McLane to William Milsap .....	300.00	.5
532	4-15-18	John S. & Sarah B. Rahestraw to Wm. A. & Julia DeGraffe .....	225.00	
533	11-27-18	J. W. S. & F. M. Dillon to O. B. Hundson.....	10.00	2.0
535			1.00	.5
537			10.00	
540		Indefinite Description .....		
542			1.00	.5
543			1.00	.5
546	12-16-18	Harry Gillis & Wife to Leta Pearl King.....	250.00	.5
547	12-31-18	M. M. & Anna Sensenbough to Jacob & Martha M. Luitan Coris .....	1.00	13.5
547	12-31-18			
549			1.00	
551			1.00	
552	June, 1913	Too old .....		
553	12-31-18	John & Sadie E. Young to Wm. Yahnka .....	1.00	2.0
554		Indefinite Description .....		
560	12-18-17	Mary A. & Geo. Harding to C. H. Reves.....	1.00	5.0
564	11-21-18	Mary C. McKuma to John D. & Ellen C. L.....	1500.00	



## DEEDS—Kootenai County, Idaho—(Continued)

Description	Assessed Value of land	Improvement	Total
	.....	.....	.....
	.....	.....	.....
	.....	.....	.....
	.....	.....	.....
ot 2, Blk. 67, First Add. to Spirit Lake.....	30.	150.	180.
ot 10, Blk. 9, Sunnyside Add. to Harrison.....	125.	150.	275.
	.....	.....	.....
ot 1, Blk. S., Lake View Add.....	20.	50.	70.
	.....	.....	.....
ot 6, Blk. 4 W. ....	10.	75.	85.
WNW SWNW NESW-23-46-4 NE $\frac{1}{4}$ 26-47-4. W $\frac{1}{2}$			
W 26-47-4 .....	2000.	150.	2150.
	.....	.....	.....
	.....	.....	.....
	.....	.....	.....
	.....	.....	.....
ots 1 & 2, Blk. 12, 16-53-3 W. ....	70.	150.	220.
	.....	.....	.....
$\frac{1}{2}$ SE $\frac{1}{4}$ 34-52-5 W. Lots 1 & 2-3-51-5 W. ....	1225.	500.	2775.
	.....	.....	.....
	.....	.....	.....
	.....	.....	.....
ract 25, Third Add. to P. F.....	500.		500.
	.....	.....	.....
ots 12, Blk. N., CDA & Kings .....	4500.	7500.	12000.
$\frac{1}{2}$ of W $\frac{1}{2}$ , Sec. 18-49-1 W. ....			

## MINIDOKA COUNTY—IDAHO.

312 Mortgages .....	\$845,190.62
Assessed Valn. ....	517,620.60
Assessed Impts. ....	36,975.00
<b>Total .....</b>	<b>\$554,595.50</b>

MORTGAGES  
MINIDOKA COUNTY—IDAHO.

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of	
					Land	Improvement
E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	23	9	24	5,000.00	1945.00	100.00
N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	2	10	23	7,265.25	1655.00	100.00
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	12	9	23	12,500.00	2110.00	300.00
W $\frac{1}{2}$ SE $\frac{1}{4}$ .....	13	9	22	1,500.00	2200.00	.....
SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	9	10	23	2,600.00	1000.00	.....
S $\frac{1}{2}$ NW $\frac{1}{4}$ .....	34	9	23	8,000.00	2395.00	200.00
SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	17	9	24	6,000.00	1540.00	250.00
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	24	10	23	1,750.00	540.00	.....
W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	1	9	23	1,000.00	1150.00	50.00
E $\frac{1}{2}$ SW $\frac{1}{4}$ .....	5	9	24	3,000.00	2140.00	200.00
W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	35	9	23	9,000.00	2480.00	150.00
S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	8	10	20	750.00	2640.00	.....
SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	5	10	21	500.00	1320.00	.....
NE $\frac{1}{4}$ SE $\frac{1}{4}$ & Lot 3.....	31	9	23	3,900.00	1250.00	100.00
					1280.00	.....
SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	7	10	20	400.00	1320.00	.....
W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	1	10	22	6,500.00	1655.00	.....
N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	3	10	23	1,000.00	1530.00	100.00
N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	8	10	23	4,000.00	1065.00	200.00
Lots 1 & 2 .....	1	10	20	650.00	(1125.00	.....
					(1085.00	.....
W $\frac{1}{2}$ SE $\frac{1}{4}$ .....	34	8	25	8,000.00	1450.00	100.00
(E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	3	9	25	.....	(1200.00	.....
(NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	3	9	25	7,000.00	( 600.00	.....
E $\frac{1}{2}$ NE $\frac{1}{4}$ .....	19	10	24	2,250.00	1500.00	35.00
W $\frac{1}{2}$ SE $\frac{1}{4}$ .....	26	9	23	1,200.00	1930.00	.....
SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	25	9	23	4,500.00	1420.00	25.00
E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	32	9	23	8,000.00	2370.00	100.00
N $\frac{1}{2}$ SE $\frac{1}{4}$ .....	13	9	23	4,000.00	2040.00	100.00
E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	27	9	24	3,984.00	2565.00	50.00
SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	33	9	24	1,500.00	1045.00	.....
S $\frac{1}{2}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	12	9	23	500.00	320.00	50.00
SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	16	9	24	1,675.00	1540.00	125.00
SE $\frac{1}{4}$ .....						
SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	36	9	22	3,000.00	Deed not issued in time for 1918 assessment.	
SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	23	10	23	600.00	795.00	.....
S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	11	10	22	4,000.00	2420.00	800.00
S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	11	10	22	1,000.00	2420.00	800.00
S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	33	8	24	2,000.00	1200.00	250.00
NE $\frac{1}{4}$ .....	4	10	21	7,696.00	Not in Minidoka Co.	
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	24	9	22	5,000.00	1635.00	100.00
SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	33	9	23	6,500.00	1230.00	.....
S $\frac{1}{2}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	33	9	23	1,500.00	615.00	.....



## MORTGAGES—Minidoka County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of	
					Land	Improvements
½ NE¼	20	9	23	2,000.00	2640.00	100.00
W¼ SE¼	2	9	24	1,100.00	970.00	
E¼ NW¼	32	9	20	500.00	Not in Minidoka County	
W¼ SE¼	14	10	23	1,000.00	580.00	
½ SW¼	36	9	24	1,000.00	1710.00	200.00
W¼ NE¼	13	9	23	2,500.00	1100.00	150.00
½ SW¼	29	9	23	500.00	2540.00	150.00
½ NW¼	24	9	22	4,500.00	2200.00	150.00
½ NE¼	13	9	22	3,000.00	2110.00	150.00
½ SE¼	14	9	24	2,000.00	2200.00	125.00
½ NE¼	10	9	24	8,000.00	1980.00	25.00
½ NW¼	28	9	19	1,500.00	2640.00	
½ NW¼	25	9	24	2,000.00	950.00	100.00
E¼ NE½	14	9	24	7,000.00	1100.00	500.00
E¼ NW¼	12	9	24	4,000.00	1010.00	50.00
½ NE¼	29	9	19	2,500.00	2640.00	
W¼ NE¼	34	9	19	7,575.00	1540.00	100.00
W¼ SE¼	28	9	24	3,125.00	1840.00	75.00
W¼ SW¼	1	9	24	1,000.00	880.00	100.00
W¼ NE¼	33	9	24	4,000.00	1355.00	1100.00
½ W¼ NW¼	9	9	23	500.00	1035.00	50.00
½ SW¼	9	10	19	2,000.00	1640.00	200.00
E NE)	31)				(1320.00	
W SE)	30)	10	20	1,000.00	(1320.00	75.00
½ NW¼	32	9	23	5,000.00	2370.00	100.00
½ NW¼	26	9	23	2,300.00	1165.00	50.00
½ NW¼	1	10	19	10,700.00	2640.00	
W¼ SW¼	33	9	24	2,000.00	1105.00	195.00
E¼ SE¼	31	9	24	1,200.00	995.00	220.00
E¼ NE¼	4	10	24	1,000.00	705.00	
½ NW¼	25	9	23	2,500.00	2290.00	50.00
W¼ SE¼	2	9	24	2,250.00	925.00	100.00
W¼ NE¼	21	9	23	8,000.00	1280.00	
W¼ NE¼	32	9	24)		(2040.00	
W¼ SW¼	15	9	23)	8,000.00	(1320.00	250.00
½ NW¼	32	9	23	5,000.00	2380.00	100.00
½ SW¼	1	10	19	8,200.00	2640.00	
½ NE¼	12	10	23	9,000.00	1700.00	200.00
E¼ SE¼	6	10	19	2,050.00	1225.00	
½ E¼ NE¼	1	10	22	2,000.00	1025.00	100.00
W¼	34	9	20	9,000.00	4720.00	
½ SW¼	13	10	22	2,000.00	1460.00	75.00
½	15)				(2355.00	(800.00
W¼ SW¼	14)	9	24	8,000.00	( 440.00	(200.00
E¼ SW¼	21	9	24	1,500.00	2640.00	75.00
W¼ SE¼	30	9	20	800.00	730.00	
W¼ SE¼	9	10	19	500.00	1320.00	100.00
½ SW¼	32	9	19	4,500.00	2640.00	
½ SE¼	30	9	19	5,000.00	2475.00	75.00
½ SE¼	17	9	23	4,925.00	2145.00	200.00
½ NW¼	8	9	23	3,000.00	1375.00	150.00
½	28	7	25	2,500.00	1240.00	600.00
½ NW¼	21	9	23	2,500.00	2485.00	100.00

## MORTGAGES—Minidoka County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Mortgage	Assessed	
					Value of	Improvement
					Land	
NW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	23	10	23	2000.00	855.00	
N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	12	9	23	4500.00	1250.00	100.0
N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	32	9	19	5000.00	2640.00	75.0
S $\frac{1}{2}$ NW $\frac{1}{4}$ .....	28	9	19	4500.00	2640.00	
NW $\frac{1}{4}$ SW $\frac{1}{4}$ ) .....	8)	.....	.....	..... )	1295.00)	500.0
W $\frac{1}{2}$ NW $\frac{1}{2}$ ) .....	)	.....	.....	..... )	2640.00)	
S $\frac{1}{2}$ NE $\frac{1}{4}$ ) .....	)	10	19	10,000.00)	2640.00)	
N $\frac{1}{2}$ SE $\frac{1}{4}$ ) .....	7)			..... )	2640.00)	
NE $\frac{1}{4}$ NW $\frac{1}{4}$ ) .....					(1760.00	
SE $\frac{1}{4}$ NW $\frac{1}{4}$ ) .....	14	9	24	4000.00	( 440.00	
N $\frac{1}{2}$ SE $\frac{1}{4}$ .....	13	9	23	4000.00	2040.00	100.0
S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	16	10	24	1000.00	No proof in time	
					1918 assessment	
N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	5	10	23	500.00	1370.00	100.0
N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	31	9	20	4000.00	2440.00	100.0
W $\frac{1}{2}$ .....	23	7	25	1000.00	1600.00	
SW $\frac{1}{4}$ NE $\frac{1}{4}$ ) .....				..... )	600.00	
Lot 2 ) .....	4	9	24	1000.00)	630.00	20.0
SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	34	9	19	1103.50	788.00	
W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	36	9	19	3000.00	2580.00	100.0
NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	13	9	24	1500.00	880.00	50.0
N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	11	9	24	2500.00	1785.00	75.0
S $\frac{1}{2}$ SE $\frac{1}{4}$ ) .....	28	9	19	..... )	2640.00	
N $\frac{1}{2}$ NE $\frac{1}{4}$ ) .....	33	9	19	7200.00)	2640.00	
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	5	10	24	1600.00	1675.00	
N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	8	10	19	5000.00	2640.00	75.0
NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	14	10	19	2400.00	1160.00	75.0
SE $\frac{1}{4}$ SE $\frac{1}{4}$ 15 Lot 5) .....	22	10	22	600.00	No proof in time f	
					1918 assessment	
W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	29	9	23	6400.00	2540.00	150.0
S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	29	9	19	5200.00	2579.00	75.0
E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	33	9	23	4000.00	2225.00	200.0
W $\frac{1}{2}$ SE $\frac{1}{4}$ .....	1	10	22	3500.00	1690.00	200.0
W $\frac{1}{2}$ NW $\frac{1}{4}$ .....	21	10	24	2000.00	1200.00	100.0
NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	36	9	22	1500.00	Equity—no proof	
W $\frac{1}{2}$ NE $\frac{1}{4}$ .....	24	9	22	3000.00	2200.00	200.0
NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	22	9	24	1100.00	1100.00	
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	34	9	22	2500.00	1315.00	
S $\frac{1}{2}$ NW $\frac{1}{4}$ .....	1	10	18	5000.00	2640.00	
SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	29	9	23	2000.00	1225.00	50.0
W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	8	9	23	1000.00	2200.00	150.0
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	9	10	24	2500.00	1515.00	
S $\frac{1}{2}$ NW $\frac{1}{4}$ .....	8	10	23	4500.00	1555.00	250.0
E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	20	9	23	2200.00	1350.00	
Lot 5 .....	18	9	25	1500.00	810.00	65.0
E $\frac{1}{2}$ SW $\frac{1}{4}$ .....	8	9	23	4000.00	2105.00	100.0
N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	13	9	24	3500.00	2070.00	75.0
NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	12	9	24	2000.00	1080.00	25.0
W $\frac{1}{2}$ NE $\frac{1}{4}$ .....	29	9	23	6000.00	2250.00	150.0
E $\frac{1}{2}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	18	9	24	1500.00	635.00	50.0



## MORTGAGES—Minidoka County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of	
					Land	Improvements
1/4 SW 1/4 )				)	880.00	
3 )	7	10	24	800.00)	525.00	75.00
W 1/4 NW 1/4	28)			)	1259.00	
E 1/2 NE 1/4	29)	9	19	4000.00)	1259.00	75.00
2 NE 1/4	11	9	23	1000.00	No proof in time for 1918 assessment	
1/4 NE 1/4	27	9	24	3000.00	995.00	50.00
	22	8	22	570.00	1240.00	300.00
V 1/4 SW 1/4	36	9	23	1500.00	1100.00	50.00
1/4 NE 1/4 )				)	1100.00	
4 )	7	9	23	2000.00)	675.00	
1/4 NE 1/4 )				)	1320.00	
1/4 SE 1/4 )	3	9	18	1575.00)	1320.00	
1/4 SE 1/4	27	9	19	3500.00	1875.00	245.00
SE 1/4	34	9	22	2000.00	1345.00	
SW 1/4	33	10	20	1500.00	1460.00	
7 1/4 NW 1/4	1	10	20	955.47	830.00	
SE 1/4	26	9	22	3000.00	1900.00	200.00
7 1/4 SE 1/4	10	10	23	1000.00	1270.00	1500.00
SE 1/4	23	10	23	1500.00	1485.00	
W 1/4 NE 1/4				)	725.00	
E 1/4 NW 1/4 &				)	50.00	
ot 2—all in	7	9	24	6000.00)	725.00	250.00
NW 1/4 )				)	2640.00	
SW 1/4 )	9	10	19	1458.00)	2230.00	
NE 1/4	14	9	23	2000.00	2000.00	100.00
7 1/4 SE 1/4	1	10	20	2000.00	1190.00	
W 1/4 NE 1/4						
E 1/4 NW 1/4						
W 1/4 NW 1/4	16	9	23	3600.00	No proof in time for 1918 assessment	
1/4 SE 1/4	36	9	23	1500.00	No proof in time for 1918 assessment	
1/4 NE 1/4, &				)	435.00	
2	27	9	23	2000.00)	435.00	50.00
NE 1/4	23	9	24	1500.00	2085.00	125.00
NE 1/4	14	10	23	2000.00	1435.00	
NW 1/4	10	10	24	3000.00	915.00	50.00
SE 1/4	1	10	22	3000.00	1690.00	200.00
SW 1/4	12	9	23	2000.00	1705.00	100.00
SW 1/4	20	10	21	800.00	2070.00	
1/4 SE 1/4	36	9	23	2500.00	No proof 1918 assessment	
1/2 NW 1/4	28	9	23	2000.00	2475.00	50.00
SW 1/4	10	9	24	10,600.00	2130.00	100.00
1/2 SW 1/4 )				)	600.00	
4 )	19	10	24	2400.00)	200.00	
1/4 SE 1/4 &				)	1250.00	
3	31	9	23	2000.00)	1280.00	100.00
1/4 NW 1/4	18	9	25	600.00	880.00	
V 1/4 SE 1/4	19	9	24	3000.00	1670.00	100.00
SE 1/4	23	10	23	1000.00	1485.00	

## MORTGAGES—Minidoka County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of	
					Land	Improvements
N $\frac{1}{2}$ SE $\frac{1}{4}$ .....	11	10	23	2000.00	1760.00	200.00
NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	33	9	23	6600.00	1230.00	.....
SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	32	9	20	700.00	No proof in time for 1918 assessment	
S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	35	9	20	11,988.00	1155.00	.....
SE $\frac{1}{4}$ SW $\frac{1}{4}$ & Lot 4 .....	7	10	24	3300.00)	880.00	.....
NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	33	9	24	600.00	310.00	140.00
W $\frac{1}{2}$ NE $\frac{1}{4}$ .....	20	9	23	3000.00	1665.00	200.00
NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	9	9	24	4600.00	2400.00	100.00
SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	12	10	23	2000.00	550.00	25.00
SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	12	10	23	1822.00	780.00	350.00
NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	7	9	25	1200.00	780.00	350.00
E $\frac{1}{2}$ E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	24	10	22	3500.00	1005.00	50.00
SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	4	10	24	1000.00	720.00	200.00
SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	11	10	23	950.00	850.00	.....
W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	10	9	23	4500.00	690.00	250.00
E $\frac{1}{2}$ SW $\frac{1}{4}$ .....	24	9	24	300.00	2330.00	400.00
S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	34	9	19	4500.00	1140.00	35.00
SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	11	9	23	500.00	2748.00	100.00
(NE $\frac{1}{4}$ SW $\frac{1}{4}$ (NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	16	10	24	500.00	600.00	.....
N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	10	9	24	4000.00	No proof in time for 1918 assessment	
SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	29	9	24	800.00	1620.00	50.00
W $\frac{1}{2}$ NE $\frac{1}{4}$ .....	4	10	24	1375.00	360.00	.....
S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	9	9	24	5500.00	1655.00	100.00
N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	5	10	23	8500.00	1760.00	.....
SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	16	9	23	300.00	1555.00	.....
SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	15	9	23	3000.00	1100.00	.....
S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	9	9	24	2500.00	1025.00	.....
NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	34	9	22	1000.00	1760.00	.....
NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	34	9	22	2000.00	685.00	250.00
E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	24	9	23	2000.00	685.00	250.00
NW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	32	9	23	3500.00	2465.00	110.00
SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	23	10	23	2500.00	1110.00	.....
NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	34	10	23	2000.00	795.00	150.00
S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	35	9	20	2364.81	775.00	.....
NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	9	9	24	2000.00	1155.00	.....
SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	16	9	23	864.37	775.00	50.00
NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	21	9	24	1000.00	1100.00	.....
S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	29	9	19	6100.00	1790.00	200.00
SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	11	9	24	1300.00	2579.00	75.00
W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	2	9	24	441.91	1100.00	.....
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	9	10	24	1500.00	1345.00	.....
W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	2	9	24	320.00	1515.00	.....
NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	33	9	24	2000.00	1345.00	185.00
N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	13	10	23	800.00	900.00	200.00
SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	16	9	24	1962.00	1660.00	.....
N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	11	9	23	6500.00	No proof in time for 1918 assessment	
					865.00	125.00



## MORTGAGES—Minidoka County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of	
					Land	Improvements
1/2 SW 1/4 .....	1	10	23	1000.00	1340.00	250.00
W 1/4 NE 1/4 .....	6	10	21	1800.00	1320.00	.....
1/2 NW 1/4 .....	20	10	24	1750.00	1610.00	.....
E 1/4 SW 1/4 .....	13	10	19	1000.00	1320.00	.....
W 1/4 NW 1/4 .....	11	9	24	1400.00	775.00	.....
7/2 E 1/2 NW 1/4 .....	24	10	22	725.00	No proof in time for 1918 assessment	
1/2 NW 1/4 .....	26	10	23	4000.00	1590.00	150.00
W 1/4 NW 1/4 .....	21	9	24	4500.00	2200.00	150.00
1/2 SE 1/4 .....	34	9	19	8450.00	2080.00	.....
W 1/4 SW 1/4 .....	16	9	24	2500.00	No proof in time for 1918 assessment	
7/2 SE 1/4 .....	1	10	22	1000.00		
W 1/4 NW 1/4 .....	23	9	24	1000.00	1100.00	100.00
W 1/4 SE 1/4 .....	28	9	24	3500.00	1330.00	200.00
W 1/4 SE 1/4 .....	28	9	24	1850.00	1330.00	200.00
1/2 SW 1/4 .....	26	9	24	2000.00	1670.00	200.00
E 1/4 NW 1/4 .....	15	9	24	500.00	1210.00	50.00
E 1/4 SW 1/4 .....	13	10	22	1300.00	720.00	.....
1/2 SW 1/4 .....	34	9	23	1000.00	1430.00	.....
W 1/4 SW 1/4 .....	5	10	24	1250.00	880.00	.....
E 1/4 NE 1/4 .....	22	10	23	2500.00	830.00	300.00
1/2 SE 1/4 .....	4	10	24	2250.00	1575.00	.....
7/2 SW 1/4 .....	21	9	23	8000.00	2640.00	250.00
1/2 NW 1/4 .....	25	9	23	2000.00	2555.00	200.00
1/2 NW 1/4 .....	11	10	22	1999.00	No proof in time for 1918 assessment	
1/2 NE 1/4 .....	33	8	25	1000.00	915.00	85.00
1/2 N 1/2 NW 1/4 .....	24	10	23	1200.00	755.00	.....
7/2 NE 1/4 .....	23	9	23	2070.00	2330.00	500.00
1/2 NE 1/4 .....	13	9	22	4000.00	2200.00	200.00
E 1/4 SW 1/4 & ) .....	19	10	29	500.00)	600.00	.....
pt 3 ) .....					100.00	.....
1/2 NE 1/4 .....	27	9	24	1900.00	2000.00	200.00
E 1/4 NE 1/4 .....	22	9	23	3800.00	1320.00	100.00
1/2 SW 1/4 .....	24	9	23	800.00	2305.00	300.00
W 1/4 NE 1/4 .....	14	9	24	1800.00	1025.00	25.00
W 1/4 NW 1/4 .....	16	9	23	200.00	1100.00	100.00
1/2 SW 1/4 .....	13	9	24	5000.00	1800.00	75.00
E 1/4 SW 1/4 .....	23	10	23	2000.00	795.00	.....
W 1/4 NE 1/4 .....	6	10	24	2350.00	860.00	100.00
1/2 SE 1/4 .....	12	9	22	6000.00	2090.00	.....
1/2 E 1/2 NE 1/4 .....						
E 1/4 SW 1/4 .....	10	10	23	271.50	1260.00	100.00
1/2 SW 1/4 .....	10	9	23	800.00	2330.00	400.00
1/2 SW 1/4 .....	24	9	24	800.00	1140.00	35.00
E 1/4 SE 1/4 .....	7	9	24	1000.00	1230.00	250.00
E 1/4 NE 1/4 .....	20	9	24	5900.00	1705.00	125.00
E 1/4 SW 1/4 .....	4	10	24	1500.00	880.00	200.00
E 1/4 SE 1/4 .....	7	9	24	4300.00	1080.00	120.00
1/2 NE 1/4 .....	14	10	23	500.00	745.00	100.00

## MORTGAGES—Minidoka County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Mortgage	Assessed	
					Value of	Land Improvements
N $\frac{1}{2}$ N $\frac{1}{2}$ )						
SE $\frac{1}{4}$ NE $\frac{1}{4}$ ) .....	20	9	24	250.00	275.00	.....
E $\frac{1}{2}$ SW $\frac{1}{4}$ .....	35	9	23	4500.00	2465.00	200.00
SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	21	9	24	1650.00	2110.00	125.00
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	10	9	24	6000.00	2200.00	200.00
S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	10	9	24	8500.00	2200.00	200.00
S $\frac{1}{2}$ N $\frac{1}{2}$ SE $\frac{1}{4}$ .....	12	9	23	1400.00	1065.00	50.00
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	12	10	23	700.00	1555.00	350.00
W $\frac{1}{2}$ NW $\frac{1}{4}$ .....	21	9	23	14,000.00	2595.00	50.00
SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	25	9	23	567.00	1320.00	25.00
N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	17	9	23	452.00	2130.00	150.00
W $\frac{1}{2}$ NE $\frac{1}{4}$ .....	9	9	23	5500.00	2005.00	.....
S $\frac{1}{2}$ NW $\frac{1}{4}$ .....	13	10	23	1000.00	1290.00	.....
NW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	23	10	23	2000.00	855.00	.....
S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	36	9	23	5500.00	( 890.00	50.00
					( Other half not	
					proved up in 1918	
NW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	36	9	23	3000.00	1100.00	50.00
S $\frac{1}{2}$ NW $\frac{1}{4}$ .....	13	10	23	1000.00	1290.00	.....
S $\frac{1}{2}$ NW $\frac{1}{4}$ .....	13	10	23	1000.00	1290.00	.....
SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	17	9	24	5000.00	1540.00	125.00
SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	10	10	23	2300.00	1400.00	.....
SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	17	9	24	1000.00	1350.00	125.00
NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	13	9	24	1400.00	950.00	50.00
N $\frac{1}{2}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	11	9	24	1300.00	495.00	.....
S $\frac{1}{2}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	11	9	24	1500.00	550.00	25.00
E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	25	9	24	1000.00	950.00	100.00
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	5	10	23	4500.00	1220.00	250.00
SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	25	9	23	4000.00	2555.00	200.00
SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	15	10	23	2500.00	1070.00	500.00
SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	24	10	23	250.00	765.00	100.00
NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	13	9	23	1500.00	1100.00	.....
SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	10	10	23	225.00	455.00	.....
W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	35	9	22	1500.00	1990.00	500.00
S $\frac{1}{2}$ NW .....	34	9	24	2500.00	1760.00	.....
NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	31	9	24	4000.00	1610.00	535.00
W $\frac{1}{2}$ SE $\frac{1}{4}$ .....	1	10	22	350.00	1690.00	200.00
W $\frac{1}{2}$ NE $\frac{1}{4}$ .....	9	9	23	3500.00	2005.00	.....
E $\frac{1}{2}$ SE $\frac{1}{4}$ .....	8	9	23	4000.00	1995.00	150.00
NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	13	9	24	487.50	880.00	50.00
E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	34	9	20	1500.00	1860.00	.....
SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	12	10	19	800.00	1320.00	.....
S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	29	9	19	2480.00	2640.00	.....
W $\frac{1}{2}$ SE $\frac{1}{4}$ .....	18	10	24	2000.00	1760.00	150.00
NW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	1	9	24	2000.00	970.00	200.00
SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	31	9	24	1800.00	995.00	220.00
NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	10	10	23	500.00	310.00	.....
N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	25	9	23	3500.00	2290.00	50.00
S $\frac{1}{2}$ NE .....	20	10	24	1500.00	1275.00	70.00
SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	15	9	24	3000.00	1210.00	.....



## MORTGAGES—Minidoka County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of	
					Land	Improvements
W $\frac{1}{4}$ SW $\frac{1}{4}$ .....	9	10	23	800.00	545.00	.....
W $\frac{1}{4}$ NE $\frac{1}{4}$ .....	30	10	20	4000.00	1080.00	.....
$\frac{1}{2}$ SE $\frac{1}{4}$ .....	35	9	18	1600.00	1520.00	.....
$\frac{1}{2}$ NE $\frac{1}{4}$ .....	29	9	19	2500.00	2640.00	.....
$\frac{1}{2}$ SW $\frac{1}{4}$ .....	13	10	23	1021.00	1760.00	100.00
$\frac{1}{2}$ NW $\frac{1}{4}$ .....	20	10	24	2250.00	1610.00	.....
$\frac{1}{2}$ NW $\frac{1}{4}$ ) .....					(1760.00	.....
W $\frac{1}{4}$ SE $\frac{1}{4}$ ) .....	36	8	24	960.00	( 880.00	200.00
E $\frac{1}{4}$ .....	35	7	23	600.00	800.00	100.00
E $\frac{1}{4}$ .....	35	7	23	400.00	710.00	.....
$\frac{1}{2}$ SE $\frac{1}{4}$ .....	34	9	23	6000.00	2100.00	490.00
E $\frac{1}{4}$ NE $\frac{1}{4}$ .....	11	9	24	1557.50	985.00	50.00
$\frac{1}{2}$ SW $\frac{1}{4}$ .....	12	10	23	5000.00	1600.00	100.00
$\frac{1}{2}$ NW $\frac{1}{4}$ .....	9	10	24	2000.00	1480.00	100.00
$\frac{1}{2}$ SE $\frac{1}{4}$ .....	1	10	19	7000.00	2640.00	500.00
W $\frac{1}{4}$ SE $\frac{1}{4}$ .....	1	10	20	1000.00	1190.00	.....
$\frac{1}{2}$ SW $\frac{1}{4}$ .....	35	9	18	3500.00	2000.00	.....
W $\frac{1}{4}$ NE $\frac{1}{4}$ & ) .....					( 330.00	.....
ot 2 ) .....	5	9	24	3000.00	( 880.00	100.00
W $\frac{1}{4}$ SW $\frac{1}{4}$ .....	1	10	20	1850.00	745.00	.....
$\frac{1}{2}$ NW $\frac{1}{4}$ .....	24	9	23	3500.00	2465.00	110.00
$\frac{1}{2}$ W $\frac{1}{2}$ NW $\frac{1}{4}$ .....	9	9	23	1000.00	1035.00	50.00
$\frac{1}{2}$ .....	11	8	22	800.00)	No proof in time for 1918 assessment	
$\frac{1}{2}$ .....	10	8	22	800.00)		
E $\frac{1}{4}$ NE $\frac{1}{4}$ .....	13	9	23	2100.00	1100.00	200.00
$\frac{1}{2}$ SW $\frac{1}{4}$ .....	33	9	24	3000.00	2495.00	80.00
E $\frac{1}{4}$ NW $\frac{1}{4}$ .....	4	10	23	2200.00	795.00	150.00
$\frac{1}{2}$ SE $\frac{1}{4}$ .....	12	10	23	3000.00	1315.00	300.00
$\frac{1}{2}$ NE $\frac{1}{4}$ .....	23	10	22	2000.00	675.00	.....
$\frac{1}{2}$ NW $\frac{1}{4}$ .....	17	10	24	4000.00	1660.00	400.00
$\frac{1}{2}$ SW $\frac{1}{4}$ .....	29	9	19	5000.00	2640.00	.....
E $\frac{1}{4}$ NW $\frac{1}{4}$ .....	34	9	23	2000.00	1190.00	200.00
$\frac{1}{2}$ SW $\frac{1}{4}$ .....	17	9	24	4000.00	2640.00	300.00
E $\frac{1}{4}$ NE $\frac{1}{4}$ ) .....					200.00	.....
ot 2 ) .....	30	9	23	4000.00)	1410.00	.....
W $\frac{1}{4}$ SE $\frac{1}{4}$ .....	33	9	24	2200.00	855.00	50.00
E $\frac{1}{4}$ NE $\frac{1}{4}$ .....	34	9	22	1300.00	800.00	100.00
E $\frac{1}{4}$ NE $\frac{1}{4}$ .....	7	10	24	1200.00	780.00	100.00
$\frac{1}{2}$ SW $\frac{1}{4}$ .....	32	9	19	2100.00	2640.00	.....
E $\frac{1}{4}$ NW $\frac{1}{4}$ .....	14	10	23	1500.00	820.00	55.00
W $\frac{1}{4}$ NW $\frac{1}{4}$ .....	16	9	23	2500.00	1100.00	.....
$\frac{1}{2}$ NW $\frac{1}{4}$ .....	3	10	23	1250.00	1690.00	250.00
$\frac{1}{2}$ SE $\frac{1}{4}$ .....	4	10	24	1500.00	1575.00	.....
E $\frac{1}{4}$ NE $\frac{1}{4}$ .....	5	10	21	1000.00	No proof in time for 1918 assessment	
W $\frac{1}{4}$ NW $\frac{1}{4}$ .....	22	9	24	5000.00	1155.00	100.00
$\frac{1}{2}$ SW $\frac{1}{4}$ .....	27	9	22	3500.00	No proof in time for 1918 assessment	
$\frac{1}{2}$ NE $\frac{1}{4}$ .....	13	9	23	5000.00	2100.00	75.00
$\frac{1}{2}$ SW $\frac{1}{4}$ .....	3	9	24	4000.00	1760.00	100.00

## MINIDOKA COUNTY—IDAHO

127 Transfers .....	\$1,250,462.16
Assessed Valn. ....	430,386.01
" Impts. ....	150,355.00
Total .....	\$ 580,741.01
	19,508.00
	561,233.01

## TRANSFERS

## MINNIDOKA COUNTY—IDAHO

Description	Sec.	Twp.	Rge.	Consideration	Revenue Stamps	Assessed Value of Land	Improvement
NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	34	9	20	1,900.00	.....	660.00	.....
SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	30	10	20	2,100.00	.....	1320.00	.....
Lot 5 .....	7	10	20	7,190.00	.....	895.00	.....
NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	5	10	20	1.00	.....	1320.00	.....
N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	9	10	19	1.00	.....	1720.00	150.00
Lot 1 .....	25	10	19	1.00	.....	515.00	.....
NE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	33	9	19	2,350.00	.....	815.00	.....
SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	1	10	20	3,800.00	.....	720.00	.....
N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	1	10	20	13,200.00	.....	1345.00	.....
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	24	9	22	10.00	.....	1635.00	100.00
SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	27	9	19	400.00	.50	No proof in time for 1918 assessment	.....
N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	11	10	18	1.00	2.50	2320.00	75.00
S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	29	9	19	8,000.00	4.50	2640.00	.....
Lot 2 .....							
SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	4	9	24	10.00	1.50	1250.00	20.00
Lot 4 .....	7	10	20	1.00	.50	1060.00	50.00
W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	36	9	19	10,000.00	6.00	2575.00	100.00
NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	33	9	24	10,000.00	2.50	1355.00	1200.00
Lots 3 & 4 .....	2	9	18	950.00	1.00	No proof in time for 1918 assessment	.....
NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	28	9	24	6,000.00	6.00	1840.00	75.00
SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	1	10	20	1,800.00	1.50	665.00	.....
Lot 2 .....	13	10	20	5,000.00	1.00	No proof in time for 1918 assessment	.....
E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	34	9	20	1.00	.....	1860.00	.....
SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	1	10	20	6,000.00	6.00	1190.00	.....
N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	29	10	24	1,500.00	.....	800.00	.....
E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	4	10	20	7,548.00	4.00	1883.00	.....
SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	19	10	20	100.00	.50	1235.00	.....
NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	3	9	25	6,000.00	.....	600.00	.....
W $\frac{1}{2}$ SE $\frac{1}{4}$ .....	34	8	25	12,500.00	.....	1450.00	100.00
N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	35	9	24	1,000.00	1.00	800.00	.....
N $\frac{1}{2}$ SE $\frac{1}{4}$ .....	17	9	23	12,000.00	3.00	2145.00	200.00
SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	33	9	24	2,741.56	1.50	855.00	50.00
NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	13	10	20	3,675.00	.....	790.00	.....



## TRANSFERS—Minidoka County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Consideration	Revenue Stamps	Assessed Value of	
						Land	Improvements
E ¼ SW ¼	6	10	20	500.00	.50	1320.00	.....
½ SE ¼	28	9	19	1,500.00	1.50	2640.00	.....
W ¼ SW ¼	27	9	19	1,000.00	1.00	1320.00	.....
½ NE ¼	28	9	19	2,000.00	2.00	2640.00	.....
½ SE ¼	11	9	23	16,000.00	7.00	2070.00	300.00
½ SW ¼	23	10	23	4,000.00	2.50	1595.00	150.00
W ¼ SW ¼	23	10	23	4,100.00	3.00	795.00	150.00
½ NE ¼	11	10	22	13,500.00	8.50	2420.00	800.00
W ¼ NW ¼	21	9	24	12,500.00	12.50	2200.00	150.00
½ SW ¼	33	8	24	2,000.00	2.00	1200.00	250.00
W ¼ SW ¼	8	9	24	1,400.00	.....	1235.00	150.00
W ¼ SW ¼	8	9	24	3,150.00	3.50	1235.00	150.00
E ¼ SW ¼	30	9	24	.....	2.00	385.00	.....
W ¼ NW ¼	14	10	23	4,000.00	2.00	740.00	300.00
W ¼ NE ¼	9	10	23	4,000.00	4.00	1060.00	150.00
W ¼ NE ¼	9	10	23	2,355.00	2.50	1060.00	150.00
E ¼	4	10	21	16,808.00	11.00	890.00	.....
½ SE ¼	24	9	22	11,000.00	1.00	1635.00	100.00
W ¼ NW ¼	14	9	24	3,075.00	.....	550.00	25.00
½ NW ¼	28	9	19	1,000.00	1.00	2640.00	.....
W ¼ NE ¼	33	9	23	8,500.00	2.00	1230.00	.....
W ¼ SE ¼	3	10	18	2,100.00	2.50	881.00	.....
W ¼ SE ¼	3	10	18	4,200.00	4.50	881.00	.....
½ NE ¼	2	9	24	6,800.00	1.00	1700.00	100.00
½ NE ¼	11	10	22	14,000.00	14.00	2420.00	800.00
W ¼ SE ¼	27	9	23	8,000.00	8.00	1055.00	100.00
½ SE ¼	23	10	23	1.00	4.50	1485.00	.....
½ SE ¼	5	9	25	2,500.00	.....	600.00	100.00
½ NE ¼	14	9	20	1,600.00	.....	No proof in time for 1918 assessment	
½ NW ¼	24	9	22	12,500.00	7.00	2200.00	150.00
½ NW ¼	20	10	24	3,516.75	4.00	1610.00	.....
½ SE ¼ NW ¼	11	9	24	3,000.00	1.00	550.00	25.00
E ¼ NE ¼	14	9	24	9,000.00	2.00	1100.00	500.00
E ¼ NE ¼	12	9	24	3,500.00	2.00	1065.00	.....
½ NE ¼	10	9	24	10,000.00	2.00	1980.00	25.00
E ¼ NW ¼	12	9	24	7,000.00	3.00	1010.00	50.00
E ¼ NW ¼ )							
ct 2 )	6	10	24	9,000.00	4.00	1345.00	200.00
½ NE ¼	13	9	22	16,000.00	6.00	2200.00	200.00
½ NW ¼	27	9	24	12,000.00	2.00	2565.00	50.00
E ¼ NE ¼ )							
ct 1 )	18	9	23	11,000.00	8.50	1885.00	150.00
½	35	7	25	3,000.00	3.00	1555.00	.....
E ¼ NW ¼ )							
ct 2 )	7	10	24	6,000.00	1.00	1125.00	100.00
½ N ½ NW ¼	24	10	23	2,000.00	1.00	755.00	.....
½ SE ¼	11	10	23	10,650.00	6.00	1760.00	200.00
W ¼ NE ¼	33	9	23	8,500.00	2.00	1230.00	.....

## TRANSFERS—Minidoka County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Consideration	Revenue Stamps	Assessed Value of	
						Land	Improvements
SE $\frac{1}{4}$ SW $\frac{1}{4}$ Lot 4 .....	7	10	24	6,300.00	2.00	1190.00	140.00
N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	3	10	23	9,500.00	6.00	1530.00	100.00
NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	9	9	24	4,000.00	1.50	600.00	25.00
NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	9	9	24	3,500.00	1.50	630.00	.....
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	1	10	18	11,800.00	.....	2640.00	.....
E $\frac{1}{2}$ E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	24	10	22	4,000.00	1.00	1440.00	.....
SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	11	10	23	3,500.00	2.50	550.00	.....
SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	1	10	20	5,000.00	6.00	1190.00	.....
SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	1	10	20	6,000.00	6.00	1190.00	.....
NE $\frac{1}{4}$ SE $\frac{1}{4}$ Lot 3 .....	31	9	23	10,810.00	4.00	2580.00	100.00
SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	32	9	24	2,750.00	3.00	1380.00	350.00
SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	14	10	23	3,750.00	3.00	610.00	100.00
SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	36	8	24	4,500.00	3.00	No proof in time for 1918 assessment	
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	15	9	24	14,000.00	10.00	2250.00	250.00
E $\frac{1}{2}$ SW $\frac{1}{4}$ .....	8	9	23	13,000.00	10.00	2105.00	100.00
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	6	10	20	5,000.00	5.00	No proof in time for —Jerome Co.	
N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	32	9	19	1,500.00	1.50	2640.00	.....
N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	33	9	19	2,000.00	2.00	2640.00	.....
N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	5	10	23	10,000.00	1.50	1555.00	.....
N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	15	9	24	12,500.00	2.00	2355.00	60.00
NW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	2	10	18	6,000.00	6.00	1320.00	100.00
NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	34	9	22	5,000.00	2.00	685.00	250.00
SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	9	9	24	2,500.00	2.50	685.00	.....
NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	25	9	22	7,400.00	.....	1320.00	.....
N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	32	9	19	2,000.00	2.00	1320.00	.....
N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	32	9	19	2,000.00	2.00	1320.00	.....
N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	32	9	19	14,600.00	5.00	1320.00	.....
E $\frac{1}{2}$ .....	22	7	25	2,000.00	2.50	No proof in time for 1918 assessment	
W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	29	9	23	16,500.00	16.50	2540.00	150.00
SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	7	9	24	3,500.00	3.50	1155.00	100.00
SE $\frac{1}{4}$ NE $\frac{1}{4}$ Lot 1 .....	5	9	24	3,300.00	3.50	890.00	200.00
N $\frac{1}{2}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	16	9	24	1,300.00	1.50	660.00	.....
NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	24	10	23	3,100.00	.50	775.00	.....
Pt. SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	21	9	24	1,250.00	1.50	110.00	per acre
" SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	21	9	24	300.00	.....	110.00	" "
" SW $\frac{1}{4}$ .....	21	9	24	1.00	.....	110.00	" "
NW $\frac{1}{4}$ .....	33)						
NE $\frac{1}{4}$ .....	32)	11	26	3,200.00	2.00	No proof in time for Minidoka assessment	
S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	29	9	19	9,600.00	.....	2579.00	75.00
E $\frac{1}{2}$ SE $\frac{1}{4}$ .....	34	8	25	5,000.00	2.50	1130.00	70.00
NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	31	9	24	9,000.00	3.00	1610.00	535.00
S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	4	9	23	2,000.00	1.00	485.00	200.00
Lot 3 .....	7	9	24	1,314.00	.....	370.00	60.00
NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	9	9	24	5,000.00	3.00	775.00	50.00
SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	16	9	23	4,000.00	4.00	1100.00	.....



## TRANSFERS—Minidoka County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Consideration	Revenue Stamps	Assessed Value of Land	Improvements
$\frac{1}{2}$ E $\frac{1}{2}$ SE $\frac{1}{4}$ )							
W $\frac{1}{4}$ ) .....	30	9	24	3,000.00	3.00	660.00	400.00
W $\frac{1}{4}$ SE $\frac{1}{4}$ .....	14	10	23	3,000.00	1.50	580.00	.....
$\frac{1}{2}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ )							
E $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ ) .....	7	10	21	4,000.00	4.00	Not in Minidoka County	
$\frac{1}{2}$ NW $\frac{1}{4}$ )						400.00)	
W $\frac{1}{4}$ NE $\frac{1}{4}$ )						200.00)	
E $\frac{1}{4}$ NE $\frac{1}{4}$ )						860.00)	
E $\frac{1}{4}$ NE $\frac{1}{4}$ ) .....	11	10	20	1,400.00	.....	1235.00)	100.00
W $\frac{1}{4}$ SE $\frac{1}{4}$ .....	11	9	24	4,800.00	5.00	1100.00	.....
E $\frac{1}{4}$ NW $\frac{1}{4}$ & Lot 1 .....	31	9	24	3,000.00	3.00	(1670.00	30.00
						( 770.00	.....
$\frac{1}{2}$ SE $\frac{1}{4}$ .....	10	9	24	13,000.00	5.50	2200.00	125.00
$\frac{1}{2}$ SE $\frac{1}{4}$ .....	9	10	24	5,500.00	1.50	1515.00	.....
$\frac{1}{2}$ NW $\frac{1}{4}$ .....	34	9	20	10.00	2.00	930.00	.....
E $\frac{1}{4}$ NW $\frac{1}{4}$ .....	22	9	24	5,500.00	2.00	915.00	.....
ot 6 .....	8	9	25	1,417.00	1.50	300.00	.....
$\frac{1}{2}$ NW $\frac{1}{4}$ .....	8	9	24	8,000.00	6.00	1115.00	50.00
E $\frac{1}{4}$ NW $\frac{1}{4}$ .....	11	9	24	4,600.00	3.00	775.00	25.00
E $\frac{1}{4}$ SE $\frac{1}{4}$ .....	9	10	23	1.00	.....	847.00	.....
E $\frac{1}{4}$ NW $\frac{1}{4}$ .....	22	9	24	5,500.00	1.50	915.00	.....
W $\frac{1}{4}$ SE $\frac{1}{4}$ .....	24	10	23	1,500.00	1.50	790.00	.....
E $\frac{1}{4}$ SW $\frac{1}{4}$ &						( 300.00	150.00
ot 4 .....	31	8	25	5,000.00	1.00	( 400.00	.....
E $\frac{1}{4}$ NE $\frac{1}{4}$ .....	33	9	24	8,000.00	6.00	915.00	200.00
ot 8 .....	15)						
ot 4 .....	22)	10	22	3,500.00	3.00	No proof in time for 1918 assessment	
$\frac{1}{2}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	19	9	24	1,000.00	.....	990.00	.....
$\frac{1}{2}$ NW $\frac{1}{4}$ .....	27	9	23	6,500.00	6.50	1755.00	35,000.00
E $\frac{1}{4}$ SE $\frac{1}{4}$ .....	8	10	24	4,300.00	3.50	745.00	70.00
E $\frac{1}{4}$ NE $\frac{1}{4}$ .....	28	9	24	6,500.00	6.00	940.00	45.00
W $\frac{1}{4}$ SE $\frac{1}{4}$ .....	24	10	23	1.00	.50	790.00	.....
W $\frac{1}{4}$ SW $\frac{1}{4}$ .....	36	9	23	1,000.00	1.00	No proof in time for 1918 assessment	
E $\frac{1}{4}$ NW $\frac{1}{4}$ .....	23	10	23	1,500.00	1.50	745.00	.....
$\frac{1}{2}$ SW $\frac{1}{4}$ .....	27	9	23	6,000.00	6.00	2070.00	125,000.00
W $\frac{1}{4}$ NE $\frac{1}{4}$ .....	20	9	24	1,000.00	1.00	50.00	per acre
W $\frac{1}{4}$ NE $\frac{1}{4}$ .....	28	9	24	500.00	.50	50.00	" "
E $\frac{1}{4}$ SE $\frac{1}{4}$ .....	16	9	24	2,600.00	1.00	.....	.....
E $\frac{1}{4}$ .....	8	9	24	3,900.00	4.00	240.00	50.00
E $\frac{1}{4}$ SW $\frac{1}{4}$ .....	13	10	22	5,000.00	3.00	730.00	.....
$\frac{1}{2}$ NW $\frac{1}{4}$ .....	11	9	23	8,000.00	1.50	865.00	125.00
E $\frac{1}{4}$ SW $\frac{1}{4}$ .....	13	10	22	3,000.00	1.00	730.00	100.00
W $\frac{1}{4}$ NE $\frac{1}{4}$ .....	9	9	24	6,000.00	4.00	775.00	50.00
E $\frac{1}{4}$ NW $\frac{1}{4}$ .....	16	9	23	4,000.00	2.00	1100.00	.....
E $\frac{1}{4}$ NE $\frac{1}{4}$ .....	9	10	23	2,000.00	.....	417.00	.....
$\frac{1}{2}$ NE $\frac{1}{4}$ .....	2	9	24	6,800.00	1.00	1700.00	100.00
E $\frac{1}{4}$ NW $\frac{1}{4}$ .....	31	9	24	8,500.00	6.50	1670.00	30.00

## TRANSFERS—Minidoka County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Consideration	Revenue Stamps	Assessed	
						Value of Land	Improvements
NE $\frac{1}{4}$ SW $\frac{1}{4}$ &						640.00)	
Lot 3 .....	19	10	24	4,000.00	4.00	100.00)	
S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	27	9	23	5,500.00	5.50	1540.00	50.00
Lot 3 .....	27	9	23	5,500.00	4.50	1540.00	50.00
N $\frac{1}{2}$ SE $\frac{1}{4}$ .....	35	9	18	500.00	.50	1520.00	
SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	11	9	24	1.00	.50	880.00	100.00
SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	28	9	24	8,000.00	4.00	1330.00	200.00
NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	31	9	24	10,000.00	4.50	1610.00	535.00
S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	9	9	24	1.00	2.00	1760.00	
SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	6	10	21	5,000.00	3.50	1320.00	
N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	20	10	24	1.00	3.00	1610.00	
N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	20	10	24	7,000.00	3.00	1610.00	
S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	12	10	23	11,000.00	11.00	1590.00	100.00
N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	10	9	24	12,600.00	2.00	2130.00	100.00
SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	27	9	22	1,400.00	1.50	80.00	
NW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	7	9	25	5,500.00	5.50	1045.00	100.00
NW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	21	9	24	4,690.00	4.50	1120.00	
SW $\frac{1}{4}$ NW $\frac{1}{4}$ ( $\frac{1}{2}$ ?) .....	9	9	24	6,500.00	3.00	1040.00	
S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	2	10	23	3,300.00	2.50	1570.00	
SE $\frac{1}{2}$ ( $\frac{1}{4}$ ?) NW $\frac{1}{4}$ .....	21	9	24	6,000.00	1.50	1740.00	70.00
N $\frac{1}{2}$ SE $\frac{1}{4}$ .....	34	9	19	11,700.00	12.00	2080.00	50.00
NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	9	9	24	3,500.00	1.50	630.00	
NW $\frac{1}{4}$ SE $\frac{1}{4}$ &						1320.00)	
Lot 1 .....	3	10	24	4,200.00		1405.00)	75.00
SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	12	10	23	3,500.00	2.50	780.00	90.00
E $\frac{1}{2}$ W $\frac{1}{2}$ NE $\frac{1}{4}$ .....	23	10	22	3,200.00	3.50	630.00	
SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	28	9	24	7,750.00	2.50	1330.00	
SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	9	9	24	7,500.00	2.00	1050.00	200.00
SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	32	9	19	8,748.00	9.00	1287.00	125.00
NE $\frac{1}{2}$ ( $\frac{1}{4}$ ?) SW $\frac{1}{4}$ .....	13	10	22	4,000.00	1.00	730.00	
SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	19	10	20	4,800.00	3.50	1320.00	
W $\frac{1}{2}$ SE $\frac{1}{4}$ .....	2	10	22	6,000.00	4.10	1310.00	150.00
SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	16	9	23	7,500.00	2.00	1100.00	
E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	8	10	19	7,000.00	7.00	1950.00	
SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	5	10	19	7,400.00	.50	1320.00	
SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	22	9	23	8,000.00	3.00	925.00	
SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	22	10	23	8,500.00	3.00	840.00	300.00
S $\frac{1}{2}$ NW $\frac{1}{4}$ & Lots 3 & 4 .....	2	9	18	11,100.16	4.50	No proof in time for 1918 assessment	
W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	21	9	23	18,000.00	10.00	2640.00	250.00
W $\frac{1}{2}$ SE $\frac{1}{4}$ .....	13	9	22	15,000.00	15.00	2200.00	



Description	Sec.	Twp.	Rge.	Consideration	Revenue Stamps	Assessed Value of	
						Land	Improvements
W 1/4 NW 1/4 .....	22	9	24	7,000.00	2.00	1125.00	100.00
W 1/4 SW 1/4 .....	12	9	24	2,300.00	2.50	1000.00	100.00
E 1/4 NW 1/4 & ot 2 .....	18	10	24	700.00	.....	725.00) 75.00)	..... .....
SW 1/4 NW 1/4 .....							
V 1/2 W 1/2 SE 1/4 NW 1/4 .....	24	9	24	7,250.00	7.50	No proof in time for 1918 assessment	
1/2 NW 1/4 .....	13)					(1560.00	
E 1/4 SW 1/4 .....	12)	9	22	11,580.00	3.00	( 175.00	250.00
W 1/4 SE 1/4 .....	7	9	25	5,500.00	5.50	1100.00	100.00
E 1/4 SW 1/4 .....	34	9	18	1.00	2.00	741.00	.....
E 1/4 SE 1/4 .....	30	9	24	5,751.00	6.00	1930.00	245.00
E 1/4 SW 1/4 & ot 3 .....	19	10	24	6,000.00	6.00	( 600.00 ( 100.00	..... .....
1/2 NW 1/4 .....	17	9	23	11,000.00	3.00	1800.00	200.00
1/2 NE 1/4 .....	34	9	24	14,000.00	2.00	1515.00	75.00
1/2 NE 1/4 .....	13	9	23	16,000.00	14.00	2100.00	75.00
ot 6 .....	31	9	24	4,500.00	3.50	( 645.00	105.00
ot 3 & SW 1/4 NE 1/4 .....	3	9	25	10,000.00	2.00	( 600.00	.....
W 1/4 SE 1/4 .....	29	9	23	1.00	6.00	( 345.00	425.00
1/2 W 1/2 SW 1/4 & Lot 3 .....	30	9	24	11,000.00	10.00	( 835.00	.....
W 1/4 NE 1/4 .....	16	9	23	8,500.00	3.00		
W 1/4 SE 1/4 .....	12	10	23	8,000.00	4.50	780.00	350.00
W 1/4 NE 1/4 .....	14	9	24	5,800.00	4.00	1025.00	25.00
1/2 NW 1/4 .....	29	9	23	13,000.00	13.00	2195.00	100.00
1/2 NE 1/4 .....	4	10	24	100.00	.50	1655.00	100.00
W 1/4 NE 1/4 .....	6	10	24	7,350.00	3.00	865.00	100.00
1/2 SE 1/4 .....	12	9	22	6,000.00	6.00	2090.00	.....
1/2 E 1/2 NE 1/4 .....	1	10	22	6,000.00	2.50	1025.00	100.00
E 1/4 SW 1/4 .....	10	10	23	5,000.00	2.00	1260.00	100.00
1/2 E 1/2 NW 1/4 .....	24	10	22	4,500.00	1.50	1440.00	200.00
1/2 SE 1/4 .....	33	9	24	8,000.00	5.00	1915.00	755.00
1/2 SW 1/4 SW 1/4 .....	35	9	24	2,000.00	.50	200.00	.....
1/2 NE 1/4 .....	19	10	24	5,000.00	1.00	260.00	.....
W 1/4 SW 1/4 .....	9	10	23	3,500.00	3.50	430.00	100.00
o proof							

## BANKS—MINIDOKA COUNTY.

Des. of Prop.	Lot Sec. Twp. Rge.	Blk.	Book Val. Land	Book Val. Impts.	Ass'd. Val. Land	Ass'd. Val. Impts.	Book Val. Fr. & Fix.
(FIRST NATIONAL BANK OF RUPERT)							
Lot 1, Blk. 47.....							
Tn. of Rupert.....			\$25323.87		\$ 2000.00	\$10000.00	\$ 4485.00
				Impts.	10000.00		
Total .....			\$25323.87		\$12000.00		
(RUPERT NATIONAL BANK)							
Lot 12, Blk. 47.....							
Tn. of Rupert.....			5420.74		1800.00	2500.00	3757.85
				Impts.	2500.00		
Total .....			\$ 5420.74		\$ 4300.00		
(PAUL STATE BANK OF PAUL)							
Clark's Add. to Paul,.....							
Lots 1&2, Blk. 4.....			\$ 1100.00	\$ 5953.13	\$ 175.00	\$ 2700.00	\$ 2587.85
		Impts.	5953.13		2700.00		
		Fr. & Fix.	2587.85		900.00		
Total .....			\$ 9640.98		\$ 3775.00		
(HEYBURN STATE BANK)							
S½ Lot 6, Blk. 35, Heyburn.....							
			\$ 6000.00		\$ 50.00	\$ 2000.00	\$ 3000.00
					2000.00		
Fr. & Fix.....			3000.00		250.00	(Fr. & Fix.)	
					1600.00	(Mdse.)	
Total .....			\$ 9000.00		\$ 3900.00		
(HAZELTON STATE BANK)							
Hazelton, Lots 23, 24, Blk. 7.....							
			\$ 600.00	\$9867.48	\$ 215.00	\$ 3500.00	\$ 1650.00
		Impts.	9867.48	Impts.	3500.00		
		Fr. & Fix.	1650.00	Fr. & Fix.	485.00		
Total .....			\$12117.48		\$ 4200.00		
EDEN STATE BANK)							

\$2996.21



## BANKS—MINIDOKA COUNTY.

s'd. Val. & Fix	Cap. Stock	S&U Profits	Total	Less Pr. Ass'd.	Stock Ass'd.
1000.00	\$25000.00	\$15024.34	\$40024.34	\$29811.91	\$ 7000.00 (Should have been assessed for \$10212.42)
700.00	25000.00	25788.00	50788.00	9178.57	20000.00 (Should have been assessed for \$41609.43)
900.00	25000.00	1225.54	26225.54	9640.98	\$ 9225.00 (Should have been assessed for \$16584.56)
250.00 1600.00	10000.00 Merchandise assessed)	8568.21	18568.21	9000.00	\$ 6250.00 (Should be assessed \$ 9268.00)
485.00	15000.00	2669.96	17669.96	12117.48	\$ 4300.00 (Should have been assessed at \$ 5552.48)
650.00	15000.00	1839.10	16839.10	2096.21	\$ 9350.00 (Should have been assessed for \$14742.89)

## TWIN FALLS COUNTY—IDAHO

422 Mortgages .....	\$2,398,293.63
Assessed Valn. ....	1,168,590.00
Assessed Impts. ....	83,965.00
<b>Total</b> .....	<b>\$1,252,555.00</b>

MORTGAGES  
TWIN FALLS COUNTY, IDAHO

Description	Sec	Twp.	Rge.	Loan	Assessed Value of Land	Impts
N½ Lot 31 Orchalara.....				1,000		
SW NE .....	33	9	14	2,500	1,200	20
NE .....	11	10	13	10,100	4,600	40
SW NW .....	4	11	14	2,200	1,250	
NE SW Lot 3 of SE.....	18	11	17	900	600	
NE SE .....	5	11	16	500	500	
SW SE .....	34	9	14	500	800	
N½ S½ SW NW.....	3	11	18	11,500	7,200	400
S½ NW .....	24	9	15	6,300	3,600	
Lots 2, 3 .....	5	9	14	3,800	800	200
W½ SE of NW; SW NW.....	29	9	14	3,600	1,200	90
SE NE .....	20	11	17	400	550	
N½ SW; S½ NW .....	17	10	14	3,400	5,500	100
NE SW .....	27	9	14	1,500	600	
S½ NW .....	23	10	14	7,000	3,200	100
SE NW .....	15	10	18	1,000	1,400	200
Lots 1, 2, 3, S½ NE SE NW).....	1	11	16	30,000	11,200)	1000
Lots 3, 4, 5, SE NW NE SW).....	6	11	17		8,500)	200
SE SE .....	6	10	15	3,000	2,400	250
S½ N½ NE of SE .....	26	9	14	1,100	250	50
E½ NE .....	19	11	18	3,400	700	50
SW NE .....	2	11	13	2,000	1,250	
W½ SW .....	34	9	15	5,000	4,400	175
SW .....	32	10	18	12,000	11,300	500
NE SE .....	36	9	15	3,000	1,600	
NE NE .....	31	9	14	2,400	1,300	200
W½ NW .....	10	10	15	2,400	4,000	450
Lot 1 .....	6	11	18	4,000	2,900	300
SW NE .....	5	10	16	3,000	2,800	200
Lot 3 .....	1	10	16	3,000	1,600	200
NE NW .....	29	10	16	2,100	1,400	100
SW SW; E½ W½ NW NE).....	34	10	13	16,000	6,325	200
NE NE .....	34	10	13	2,500	1,600	200
N½ N½ SE of SE .....	35	9	14	1,000	500	
E½ NE; NE SE ).....	8	11	14)			
S½ NE; N½ SE ).....						
SE SE ).....	5	11	14)	16,000	8,750	1100
W½ NW; NW SW .....	34	10	13	6,300	4,200	
N½ N½ NE NW .....	29	10	17	2,000	900	400
N½ SE .....	27	10	16	4,000	4,350	400
NE SE .....	32	10	18	3,500	3,100	500
W½ SE of NW .....	32	9	17	1,800	1,200	100
NE NE .....	13	10	14	3,000	1,400	
NW¼; W½ SW .....	35	10	14	16,000	8,800	150
E½ SE of SW .....	20	10	16	800	350	50



**MORTGAGES**  
**Twin Falls County, Idaho—(Continued)**

Description	Sec	Twp.	Rge.	Loan	Assessed Value of	
					Land	Impts.
1/4 SE	29	12	16	4,400	2,025	350
1/2 SW	17	11	18	5,000		
W SE	3	10	17	4,000	4,000	200
1/2 NE; SE NE	13	15	17	500	300	
1/2 SW	33	9	15	6,000	5,000	325
1/2 SE SW	20	10	16	1,000	350	
1/2 NE; SE NE	11	10	13	7,500	3,400	
1/2 SE	4	11	14	3,500	1,800	
E NW	32	9	14	2,500	750	
E 1/4; N 1/2 SE 1/4	1	11	13	14,400	8,700	900
E NW; NW SE and all of S 1/2 of SE) ing on north side of lowline canal	7	11	18	4,500	1,200	
1/2 NE; SE NE	25	10	15	6,500	6,300	
ot 1; NE NW; NW NE NE NE	19	11	20)			
W NW; NE NW; NW NE	20	11	20)	6,000		
W SE	10	10	14	3,000	1,500	100
E SE	10	10	14	3,000	1,185	
E 1/4	30	15	18	800		
1/2 SW	27	10	14	2,500	2,900	100
E NE	13	11	19	2,750	875	275
E NW	7	10	17	1,800	1,000	
W	26	9	16	12,000	10,000	400
1/2 NE	18	11	14	3,200	1,500	
E SE	25	10	17	3,478.95)		
				3,000 )	2,800	300
1/2 SW	28	10	16	6,000	2,600	200
W NE	2	11	18	1,500	1,800	700
E NW; NE NW, except the part lying of low line canal	9	11	18	7,000	4,500	450
1/2 SE	34	10	17	8,000	5,000	100
1/2 NE	29	9	16	1,000	4,800	500
E SW	30	10	14	2,000	150	
W NE	28	10	17	4,000	3,500	200
E SE	11	10	15	4,000	2,300	100
ot 7	6	11	18	800	400	50
E	13	10	16	16,000	11,100	200
W	16	9	15	16,000		
1/2 NE	27)					
W SW	23)					
W NW-part below canal	26)	10	16	9,000	5,750	600
E 1/4	14	15	17	2,000	400	
1/2 NW	27	10	16	5,200	2,100	200
W SW	28	10	14	3,000	1,100	
1/2 SW	28	10	14		2,000	250
ots 7 & 8, Blk. 96, Buhl				2,000	200	500
1/2 SW; W 1/2 SE	24	9	13	9,000	4,350	
1/2 SE	24	10	14	10,000	3,700	
ot 4	19	10	15		2,000	600
W 1/4; W 1/2 NE	22	10	13	18,000	9,200	100
E SE; S 1/2 NE	29	11	18	7,000		
E SE	27	10	17	4,000	2,500	
1/2 NW	9	11	14	3,000	2,100	
1/2 SW	17	10	14	6,000	2,800	200
1/2 S 1/2 NE of SE	21	10	17	2,000	500	200

MORTGAGES  
Twin Falls County, Idaho—(Continued)

Description	Sec	Twp.	Rge.	Loan	Assessed Value of Land	Impt
NE NE; part of SE NE	13	10	17	4,300	4,800	70
NE NE	9)					
NW NW	10)	11	18	2,400	4,800	50
SE SW	( 1					
NE NW	( 12	11	13	6,000	2,950	5
Lot 4	19	10	16	3,000	2,200	
SE SW	1)					
NE NW	12)	11	13	6,000	3,000	15
Lot 4	6	11	18	2,400	1,350	60
N½ NW; Lot 2	21	9	16	2,000	5,350	3
Lot 16, Blk. 81, T. F.				2,800	360	10
Lot 12, Blk. 22, T. F.				1,000	300	6
NE SE	16	10	14	2,500	1,400	
E½ SE	28	10	13)		2,200	1
E½ NE	33	10	13)	9,000	2,100	
E½ NW; NE SE	20	9	16	9,000	6,200	10
SE NE; N½ SE	2	10	15	4,500	2,100	20
NE NW	11	11	14	1,000	1,600	
W½ SE	28	9	15	8,000	4,400	65
E½ NW	20	10	18	8,000	6,400	55
S½ SE	29	10	15	3,400	3,800	20
Lots 1, 2, Blk. 68, Buhl				2,500	275	100
SE SW	26	10	17	1,700	2,000	60
NE NE	23)					
SW SW	13)	9	15	6,000	2,500	6
Lot 28, Blk. 84, Buhl				3,200	400	140
W½ Lot 3; )						
W½ SE NW )	1	11	18	1,000	2,000	
SE SE	30	9	14	1,200	1,000	40
NE SE	30	9	14	2,000	1,500	5
NW¼	33	10	14	10,000	4,750	20
NE NW	13	10	16	3,000	2,200	
Lots 5, 6, Blk. 79, T. F.				1,000	450	55
E½ SE	33	10	13	2,000	2,000	6
NW SE	2	11	14	2,000	1,500	
E½ SW; W½ SE; SW NE)	30	11	19	5,000	4,000	10
S½ SE	21	10	15	5,000	3,200	35
NW SE	15	10	14	2,500	1,300	
S½ S½ SW	25	9	16	4,000	2,100	
SW¼; N½ SE; SE NE	7	11	14	16,000	9,100	100
NW NE	28	10	16	2,500	1,200	
NE NW	14	10	13	1,000	600	
Pt. SW SE	36	10	19	1,200		
Pt. Lot 1	1	11	19		640	
SE SE	26	9	16	3,500	2,500	200
Lot 3; NE SW	18	10	14	5,000	2,850	200
W½ SE	12	11	17)		4,000	300
NE of SE	19	9	16)	7,000	2,200	250
NE NW	34	10	17	2,000	2,800	200
Lot 7; Lot 6	6	10	16	2,000	3,075	150
Pt. E½ NW NE )						
Pt. NE¼ of NE¼ )	22	10	17	1,500	1,000	600
NE NW	36	10	19	1,300	1,500	250
W½ NE	24	10	15	5,500	3,600	



MORTGAGES  
Twin Falls County, Idaho—(Continued)

Description	Sec	Twp.	Rge.	Loan	Assessed Value of		Impts.
					Land		
E NE .....	36	9	15	2,500	.....	.....	.....
V SE .....	24	10	18	3,000	) 2,300	250	.....
				226.38)	.....	.....	.....
1/2 SW .....	34	10	14	250	)	.....	.....
				1,000	) 2,400	.....	.....
				5,000	)	.....	.....
V NE .....	12	10	15	3,500	2,400	.....	.....
E NE .....	12	10	15	.....	2,000	.....	.....
V NW .....	21	10	16	3,500	2,200	100	.....
1/2 SE .....	28	11	18	5,000	3,000	250	.....
t 3 .....	5	10	16	3,500	2,000	200	.....
1/2 SE .....	15	10	16	7,000	4,900	100	.....
ts 11-12, Blk. 15 Twin Falls.....	.....	.....	.....	1,000	100	250	.....
t 3, Blk. 128, Twin Falls.....	.....	.....	.....	800	270	650	.....
1/2 SE .....	30	9	16	6,000	4,200	50	.....
SW .....	13	10	15	3,250	2,000	100	.....
V SE .....	13	10	15	3,200	2,300	.....	.....
V SW .....	12	10	17	1,000	3,600	100	.....
V SW .....	36	10	18	2,500	1,900	200	.....
SE .....	19)	.....	.....	.....	.....	.....	.....
E NE .....	30)	11	18	3,500	1,200	50	.....
V NW .....	12	10	13	2,400	1,100	.....	.....
1/2 NE .....	32	9	16	8,000	4,800	400	.....
SW .....	1	10	13	3,000	1,500	200	.....
SW .....	31	10	16	2,400	1,400	100	.....
t 1 .....	3	10	16	2,500	3,000	600	.....
t 20, Blk. 87, T. F.....	.....	.....	.....	5,000	5,750	1750	.....
V 1/4 .....	29	9	15	11,000	9,200	150	.....
V SE .....	32	9	16	3,000	) 2,000	400	.....
				1,157.25)	.....	.....	.....
1/2 SE .....	4	11	18	(6,000	4,600	600	.....
				(2,302.50	.....	.....	.....
NW .....	34	9	14	500)	1,400	400	.....
				2,625)	.....	.....	.....
V NW .....	35	10	17	(1,000	.....	.....	.....
				(3,150	2,700	400	.....
1/2 SE .....	23	10	14	6,000	3,350	50	.....
7 NE .....	26	9	14	1,200	800	60	.....
t 2 & SE NW ) .....	.....	.....	.....	.....	.....	.....	.....
t 1 ) .....	30	9	16	250.97)	8,600	150	.....
1/2 NW ) .....	.....	.....	.....	5,000 )	.....	.....	.....
1/2 NW .....	21	9	14	7,350	1,700	.....	.....
V NW of NE .....	32	9	17	600	400	.....	.....
	35	10	14	20,200	2,000	260	.....
1/2 SE .....	29	11	16	2,500	1,100	150	.....
1/2 SE .....	25	10	15	7,200	3,500	200	.....
NE .....	19	10	19	1,500	4,400	400	.....
V SW .....	24	11	16	1,100	.....	500	.....
NE .....	25	9	15	3,500	1,600	.....	.....
NE .....	20	10	14	700	1,100	.....	.....
1/2 NW .....	34	10	14	12,800	2,400	100	.....
NW NW .....	17	10	16	400	100	.....	.....
V SE .....	13	10	17	2,000	2,060	.....	.....
	28	13	16	4,000	2,275	750	.....

**MORTGAGES**  
**Twin Falls County, Idaho—(Continued)**

Description	Sec	Twp.	Rge.	Loan	Assessed	Imp
					Value of Land	
E½ SW .....	9	13	16	900	1,150	2
N½ SE .....	2	11	17	8,700	4,250	2
NW NW .....	20	10	18	3,400	3,200	10
E½ NW; W½ NE .....	21	9	15	4,800	6,800	20
NE NW .....	30	10	16	2,000	2,200	10
NW NW .....	28	10	14	4,200	1,100	50
SW SW .....	21	10	14	3,800	1,100	10
SE SE .....	8	10	18	5,000	3,200	2
W½ Lot 37 Orchatara .....				1,275		
SW SW .....	23	9	15	3,000	1,200	30
NW NE .....	17	10	15	4,000	2,000	3
W½ NE .....	31	10	15	4,400	3,700	
SE SW; SW SE .....	8	11	17	1,400	1,050	2
E½ SW .....	15	11	18	5,200	1,075	2
SE .....	14)					
NE .....	23)	12	15	2,500	3,200	
NE SW .....	23	10	15	4,000	1,800	
N½ NW of SW .....	8	9	15	1,000	650	16
SW¼ .....	33	9	16	5,000	10,400	30
NE NW .....	32	12	16	2,300	825	
NW NE .....	32	12	16	1,866	900	
N½ NE; SW NE .....	32	10	16	9,000	5,400	20
E½ SW; SE NW NW SW .....	14	9	15	9,000	2,300	6
NW SE; S½ NW .....	32	15	18	1,200	300	
SW SE .....	34	10	14	4,000	1,200	10
SE SW .....	21	10	16	1,000	1,400	
Lot 1 .....	2	10	15	9,000	2,700	6
E¼ SW¼ of SW¼ of SE¼ .....	20	10	18	868	225	12
W½ SE; W½ NE .....	26	14	17	1,260	400	
NW SW; E½ SE .....	14	9	15	12,200	1,100	3
SW; N½ NE .....	5	11	18	47,500	16,400	55
Lot 3 NE SW .....		18	15	6,000		
						Des. incomplet
SE NE .....	21	10	15	3,300	1,600	
SW SW; NW SW .....	34	11	16	400	1,200	
E½ SE .....	18	13	16	5,000	950	6
E½ SE .....	33	10	15	2,500	2,600	20
SE SE .....	36	9	15	4,500	2,000	
SE NE .....	20	11	17	300	500	
Pt. NE of NW .....	8	11	17	623	200	
S½ NW .....	34	11	16	1,200	1,125	
SE SE .....	35	10	17	5,000	2,600	30
S½ SW .....	10	11	17	4,500	2,300	
NE SW Lot 5 .....	5	10	20	1,400		
SW NE .....	13	10	17	1,500	3,600	
NE NE of NE .....	23	10	14	2,200	475	
NE NE .....	22	10	13	4,000	1,400	
SE SE .....	28	13	16	1,000	550	50
NE SW .....	7	14	16	1,300	525	
Lot 5 SE NW .....	6	11	14	6,950	2,000	
SW SE of SW .....	3	10	17	2,500	1,250	200
NW NE; SW SW; E½ of W½ .....	34	10	13	13,700	6,325	200
S½ NW .....	30	10	15	12,000	2,500	150
SE SW .....	28	9	14	3,000	1,300	150



# MORTGAGES Twin Falls County, Idaho—(Continued)

Description	Sec	Twp.	Rge.	Loan	Assessed	Impts.
					Value of Land	
½ SE of SE .....	11	10	17	3,000	2,000	.....
E SE; Pt. SE SE .....	32	9	17	9,000	3,100	800
E SE .....	27	12	16	900	525	.....
E NE .....	18	10	15	5,100	1,500	80
Lot 1 NE NW .....	18	10	17	3,200	2,900	500
W SW .....	11)					
W NW .....	10)	10	14	7,200	2,100	200
W SE; also 10 ft in north line NE ¼ .....	18	10	16		1,500	.....
W SW .....	12	10	18		1,000	50
¾ SE ¼ .....	23	10	14	10,200	3,350	50
¾ NW .....	11	11	18	11,000	3,600	100
Lot 7 except along SE of SW .....	6	10	18	5,000	1,400	.....
Lot 6 .....	6	10	18	2,000	1,000	250
½ of SE .....	28	11	18	5,500	3,000	.....
½ NW; W ½ NW .....	9	10	16	15,250	4,800	400
ENW; NESW .....	12	10	13	4,659	800	.....
W SW .....	12	10	15	5,100	2,300	.....
E SE .....	30	9	14	3,600	1,500	50
W NE .....	14	10	17	4,000	4,400	100
E .....	24	10	16	8,000	11,600	400
E NE .....	17	9	15	2,000	1,500	100
½ SE .....	28	9	15	12,400	4,400	650
E NE .....	12	10	14	2,500	1,700	200
E NE .....	5	10	16	9,000	2,700	200
E NE .....	30	9	14	4,000	1,400	60
½ NW .....	10	13	16	800	1,225	200
E NE .....	9	11	17	4,000	1,800	50
½ SE of SE .....	29)					
½ SW .....	28)	10	15	7,000	4,650	100
W NW .....	(21					
½ NE NW NE .....	(20	13	16	4,400	2,275	175
Lot 2 .....	19	9	15	2,500	1,500	.....
½ NW .....	26	9	15	8,955	3,300	150
½ SE .....	29	9	14	4,600	1,100	50
½ NE of SW .....	29	10	18	3,900	1,500	400
½ SE ¼ of SW .....	13	10	17	2,000	1,800	.....
of NE .....	34	10	14	7,600	2,900	150
E ¼ of SW .....	19	12	16	1,166.67	525	.....
W ¼ of NE ¼, and portion of SW ¼ of						
E ¼ .....	9	11	17	5,995	2,200	100
W ¼ of NW ¼ .....	28	10	18	1,450	3,000	300
½ of Lot 7 Tyler's Add. to Kimberly .....				350	200	100
E ¼ of SW ¼ .....	35	10	15	5,000	1,400	.....
W ¼ of SW ¼ .....	13	10	15	550	150	.....
½ of NE ¼ .....	19	11	18	10,593.50	2,700	400
¼ of NE .....	7	11	18	6,086	2,200	100
½ of SE ¼ of SW ¼ .....	6	10	18	879.20	5,200	200
½ of SE ¼ .....	35	11	19	1,600	400	.....
½ of NE ¼ .....	27	9	16	9,000	5,000	150
½ of NE ¼ .....	13	10	14	12,500	3,400	250
E ¼ of NW ¼ .....	13	10	14	5,664.66	1,800	.....
W ¼ .....	11	11	17	18,225.35	8,500	800
W ¼ SE ¼ SW ¼ NE ¼ Lots 2 & 3 .....	6	11	16	2,500	1,050	.....
W ¼ of NW ¼ .....	8	11	20	2,200	800	.....

MORTGAGES  
Twin Falls County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of		Impts
					Land		
SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	8	11	20	3,504	800		.....
NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	22	10	15	3,500	1,200		60
SW $\frac{1}{4}$ SE $\frac{1}{4}$ & Lot 9.....	23	10	19	4,000	2,000		100
W $\frac{1}{2}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	10	10	17	3,500	1,575		400
SW $\frac{1}{4}$ .....	23)						
NW $\frac{1}{4}$ .....	26(	15	17	5,000	1,200		.....
W $\frac{1}{2}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	10	10	17	2,900	575		400
SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	17	11	16	1,400	450		50
SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	22	9	14	1,000	100		.....
NE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	13	15	17	1,000	100		.....
SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	7	14	16	2,200	600		100
NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	25	9	15	7,116.65	1,500		30
S $\frac{1}{2}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ S $\frac{1}{2}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ , S $\frac{1}{2}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ , Lots 3 & 4, S $\frac{1}{2}$ NW $\frac{1}{4}$ , W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	28	10	18?	1,200	675		.....
NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	4) 9)	14	17	582			.....
S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	31	9	17	1,000	5,400		600
Lot 1, NW $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	19	11	20	2,000			.....
W $\frac{1}{2}$ NE $\frac{1}{4}$ .....	18	11	14	6,066.20	1,500		.....
N $\frac{1}{2}$ .....	1	16	16	800	800		.....
NE $\frac{1}{4}$ SW $\frac{1}{4}$ , Lot 6 .....	25	10	19	5,000	2,000		500
E $\frac{1}{2}$ NE $\frac{1}{4}$ .....	15	11	16	1,000	1,200		.....
E $\frac{1}{2}$ of E $\frac{1}{2}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	28	10	18	2,975	4,850		400
NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	18	10	14	3,900	1,500		.....
S $\frac{1}{2}$ N $\frac{1}{2}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	2	10	14	800	750		.....
NW $\frac{1}{4}$ .....	9	10	15	40,000	9,200		2700
S $\frac{1}{2}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	22	11	16	4,000	1,700		350
E $\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	25)						
NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	36)	11	18)				
Lots 3 & 4 .....	30	11	19)	12,400	5,100		100
S $\frac{1}{2}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	11	11	17	1,500	800		.....



**MORTGAGES**  
Twin Falls County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of	
					Land	Impts.
W $\frac{1}{4}$ SW $\frac{1}{4}$ .....	12	10	14	2,100	1,400	200
W $\frac{1}{4}$ .....	23	9	15	27,500	5,900	450
E $\frac{1}{4}$ .....	23	10	14	16,000	7,150	.....
V $\frac{1}{2}$ NW $\frac{1}{4}$ .....	10	13	16	2,000	1,225	200
V $\frac{1}{2}$ SE $\frac{1}{4}$ .....	30	9	16	9,200	4,200	50
E $\frac{1}{4}$ SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	2	12	17	1,770	1,000	.....
V $\frac{1}{2}$ NE $\frac{1}{4}$ .....	11	12	16	1,000	800	50
E $\frac{1}{4}$ SW $\frac{1}{4}$ .....	31	9	14	7,900	1,400	200
E $\frac{1}{4}$ SE $\frac{1}{4}$ .....	20	9	14	3,000	1,800	50
E $\frac{1}{4}$ SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	2	12	17	2,000	1,000	.....
W $\frac{1}{4}$ SE $\frac{1}{4}$ .....	25	9	16	4,740	1,500	.....
V $\frac{1}{2}$ SW $\frac{1}{4}$ .....	16	10	16	14,000	5,000	400
V $\frac{1}{2}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	28	10	17	4,000	1,800	150
V $\frac{1}{2}$ NW $\frac{1}{4}$ .....	21	9	15	5,000	4,000	1400
E $\frac{1}{4}$ SW $\frac{1}{4}$ .....	15	10	18	5,000	1,800	.....
E $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	26	9	14	12,100	2,900	500
V $\frac{1}{2}$ SW $\frac{1}{4}$ .....	26	9	15	10,200	3,200	100
W $\frac{1}{4}$ SW $\frac{1}{4}$ .....	29	10	17	5,000	3,100	100
W $\frac{1}{4}$ .....	25	11	19	1,000	800	50
V $\frac{1}{2}$ NW $\frac{1}{4}$ .....	11	10	15	26,208	4,400	410
W $\frac{1}{4}$ NE $\frac{1}{4}$ .....	15	10	18	1,550	1,500	.....
V $\frac{1}{2}$ E $\frac{1}{2}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	28	10	18	2,976	850	400
E $\frac{1}{4}$ NE $\frac{1}{4}$ .....	3	10	16	3,400	2,250	.....
E $\frac{1}{4}$ NE $\frac{1}{4}$ .....	28	9	15	3,000	1,700	375
W $\frac{1}{4}$ NW $\frac{1}{4}$ .....	21	10	16	3,500	2,200	100
E $\frac{1}{4}$ SW $\frac{1}{4}$ .....	8	10	18	4,000	3,000	100
E $\frac{1}{4}$ SE $\frac{1}{4}$ .....	8	10	15	7,000	1,500	20
W $\frac{1}{4}$ SE $\frac{1}{4}$ .....	29	10	16	3,100	2,200	.....
V $\frac{1}{2}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	35	9	14	2,500	900	.....
E $\frac{1}{4}$ SE $\frac{1}{4}$ .....	27	10	17	6,000	2,500	.....
W $\frac{1}{4}$ NE $\frac{1}{4}$ .....	25	11	18	1,250	700	.....
V $\frac{1}{2}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	28	10	17	3,000	1,500	300
V $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	29	10	17	1,000	1,650	200
V $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	20	10	16	1,500	350	.....
V $\frac{1}{2}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , S $\frac{1}{2}$ SE $\frac{1}{4}$ , NW $\frac{1}{4}$ .....						
E $\frac{1}{4}$ , SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	34	10	19	1,000	00	.....
V $\frac{1}{2}$ SW $\frac{1}{4}$ .....	15	10	18	15,500	5,800	1200
E $\frac{1}{4}$ SW $\frac{1}{4}$ .....	25	9	15	2,600	1,500	30
E $\frac{1}{4}$ SE $\frac{1}{4}$ .....	17	10	16	3,000	2,600	200
W $\frac{1}{4}$ .....	33	11	19	1,100	800	.....
V $\frac{1}{2}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	28	10	18	2,000	1,650	250
W $\frac{1}{4}$ NW $\frac{1}{4}$ .....	29	10	18	8,500	3,000	100

**MORTGAGES**  
**Twin Falls County, Idaho—(Continued)**

Description	Sec.	Twp.	Rge.	Mortgage	Assessed		Impt.
					Value of	Land	
NW $\frac{1}{4}$ SE $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	7	9	15	7,400	1,000		5
E $\frac{1}{2}$ SE $\frac{1}{4}$ .....	35	10	14	4,000	3,100		
NE $\frac{1}{4}$ .....	11	10	13	6,900	4,600		40
NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	25	9	15	3,500	2,000		25
NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	27	9	15	7,000	2,000		27
E $\frac{1}{2}$ SE $\frac{1}{4}$ .....	23	10	16	11,500	5,600		20
NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	7	10	17	2,500	3,300		5
N $\frac{1}{2}$ SE $\frac{1}{4}$ .....	33	10	18	14,100	5,800		10
S $\frac{1}{2}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	13	14	15	2,600	750		10
SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	34	9	14	1,750	7,000		
SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	7	9	14	700	1,000		
NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	11	10	15	6,830.66	2,200		3
S $\frac{1}{2}$ NW $\frac{1}{4}$ .....	26	9	15	10,900	2,500		1
S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	12	10	15	11,000	4,600		50
W $\frac{1}{2}$ SE $\frac{1}{4}$ .....	14	10	18	9,500	4,000		2
W $\frac{1}{2}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	34	10	18	3,000	5,900		60
E $\frac{1}{2}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$ .....	8	10	15	18,600	7,200		
N $\frac{1}{2}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	29	10	18	3,800	1,600		40
E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	15	11	16	1,000	1,200		5
NW $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	3	10	17	3,000	1,250		45
SW $\frac{1}{4}$ .....	33	12	16	2,000	2,400		
SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	20	11	17	1,442	550		
S $\frac{1}{2}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	7	10	16	3,394.20	1,600		70
SW $\frac{1}{4}$ .....	16	9	15	11,931			
W $\frac{1}{2}$ SE $\frac{1}{4}$ .....	18	11	17	4,000	825		
SW $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	35	12	16	2,850	975		
SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	17	11	18	2,000	1,000		
N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	26	9	15	6,500	3,300		10
SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	36	10	16	8,000			
W $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	24	9	14	3,500	1,800		20
W $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	24	9	14	7,000	1,800		20
NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	3	10	17	6,835.98	3,000		
N $\frac{1}{2}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	17	10	18	2,500	1,600		
SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	28	10	17	3,600	3,800		30
E $\frac{1}{2}$ ... ..	12	12	16	326.79	4,800		75
N $\frac{1}{2}$ N $\frac{1}{2}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	2	10	14	1,000	250		10
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	20	9	15	8,250	3,400		39
NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	9	10	16	4,590	2,400		15
NW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	5	11	17	5,000	2,100		10
E $\frac{1}{2}$ SW $\frac{1}{4}$ .....	18	10	18	12,150	6,200		35
E $\frac{1}{2}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	32	9	17	2,000	1,250		10
SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	23	10	15	6,000	1,400		4
NW $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	20	10	18	500	200		



**MORTGAGES**  
**Twin Falls County, Idaho—(Continued)**

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of Land	Impts.	Revenue Stamps
NE¼ SE¼ .....	8	9	15	5,000	1,000	.....	.....
SW¼ SE¼ .....	19	9	14	2,400	1,000	.....	.....
V½ NW¼ .....	10	13	16	2,400	1,225	200	.....
V½ SW¼ .....	35	10	14	11,600	3,200	.....	.....
NE¼ NW¼ .....	11	10	15	2,826.40	2,200	350	.....
W¼ SW¼ .....	27	13	16	1,000	525	.....	.....
V½ NE¼ .....	27	9	16	9,000	4,800	200	.....
E¼ SW¼ .....	19	10	15	3,000	2,000	.....	.....
V½ NE¼ .....	18)						
NW¼ NW¼ .....	17)	9	14	5,000	4,150	175	.....
E & S½ of NE, & E½ of SW .....	34	9	15	93,475	19,200	1300	.....
V½ NW¼ .....	10	13	16	4,560	1,225	200	.....
W SE .....	19	9	14	5,480	1,000	.....	.....
W SE .....	19	9	14	2,600	1,000	.....	.....
½ SE .....	5	13	16	3,200	1,200	.....	.....
E SW .....	34	10	15	7,000	1,600	450	.....
W NW .....	11	10	15	14,000	2,400	.....	.....
E NW .....	11	10	15	14,000	2,200	350	.....
V½ NE .....	32	10	14	17,976	2,200	.....	.....
ot 4 .....	2	11	13	6,000	1,300	200	.....
ot 2 .....	3	11	13	5,800	1,300	.....	.....
½ of NE .....	11	10	16	23,500	4,200	300	.....
E SW .....	15	9	14	1,400	400	.....	.....
½ NW .....	14	12	16	2,000	1,050	.....	.....
½ NW .....	14	12	16	2,000	1,050	.....	.....
ots 3-4 .....	30	9	14	5,100	600	.....	.....
E NW .....	29	10	15	2,000	4,000	200	.....
½ NW .....	29	10	15	2,000	4,000	200	.....
W NE, W½ SE, SE SW, NE SW .....	30	11	19	26,200	4,000	100	.....
V½ NE¼ NW¼ .....	8	11	14	12,000	4,050	.....	.....
E SE .....	1	10	16	4,200	2,000	200	.....
E SE .....	1	10	16	1.00	2,000	200	5.50
E SE .....	1	10	16	1.00	2,000	.....	6.50
½ SW of SE¼ .....	1	10	14	3,600	700	.....	.....
ot 1 .....	2	11	18	9,200	2,400	350	.....
½ NW .....	17	9	15	15,800	2,800	30	.....
W NE .....	34	9	14	1.00	800	.....	.50
½ NE .....	26	10	18	6,580	5,600	150	.....
W NE, NE SE, NW SE .....	20	13	16	.....	1,550	100	.....
W NE .....	31	9	14	6,600	1,300	75	.....
W NE .....	29	11	18	1.00	.....	.....	2.50
E SE .....	29	11	18	3,000	.....	.....	.....
E NE .....	29	11	18	3,000	.....	.....	.....
E SW .....	26	9	14	2,500	1,000	.....	.....
W NE .....	21	13	16	1.00	575	.....	.50
V½ SW .....	5	10	15	23,000	4,800	350	.....
W NW .....	11	11	14	4,600	1,250	100	.....

MORTGAGES  
Twin Falls County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of Land	Impts.	Revenue Stamp
SE NE .....	31	10	14	7,500	1,100	150	.....
NW NE .....	10	13	16	1,700	575	200	.....
E½ NE .....	24	10	15	6,800	3,240	200	.....
Lot 1 .....	7	10	17	1,600	800	75	.....
Lots 2-3-4 .....	31	10	19	7,048	1,200	100	\$4.00
N½ .....	1	16	16	2,000	800	.....	.....
NE NW .....	13	10	14	6,800	1,800	.....	.....
W½ SE .....	26	9	14	10,270	1,700	.....	.....
SW SW .....	12	10	18	1,500	1,000	50	.....
W½ SE .....	33	10	13	10,000	2,000	.....	.....
NW NE .....	14	10	17	13,000	4,400	100	.....
NE NE .....	21	13	2,600		Description not complete		
NE NE .....	21	10	13	5,500	1,200	.....	.....
NW SW .....	27	13	16	750	525	.....	.....
SW NE .....	9	11	17	4,400	1,000	.....	.....
S½ SE, NE NE .....	35	9	14	6,750	250	100	.....
SE SE .....	29	10	16	9,500	1,300	400	.....
Lots 3-4, E½ SW .....	30	9	16	33,000	8,800	200	19.00
SW SW .....	8	9	15	3,200	1,000	60	.....
SE¼ .....	30	15	18	10.00	.....	.....	1.00
W½ NE .....	19	11	18	17,593	2,700	400	.....
NW NE .....	31	9	14	8,000	1,500	.....	.....
NE¼ .....	13	11	19	1.00	1,475	275	.....
NE NE .....	13	11	19	5,500	875	275	2.50
SW NW .....	27	12	16	1.00	900	.....	2.00
NE SW .....	17	10	16	3,000	2,400	100	.....
NW SE .....	30	10	17	4,000	3,000	400	.....
NE NE .....	9	10	16	4,000	2,400	150	.....
W½ SE, S½ SW .....	17 (						
NW NW .....	20 (	11	18	10,000	.....	.....	.....
W½ NE .....	16	10	16	3,500	4,900	300	.....
N½ NW of SE .....	29	10	18	2,000	1,500	175	.....
E½ SE .....	19	10	19	7,000	4,050	.....	.....
N½ NW .....	22	10	18	10,000	4,800	1000	.....
SW SW .....	8	10	17	3,000	1,000	700	.....
SE NW .....	7	10	17	1,200)	1,000	.....	.....
				1,800)			
N½ NW .....	27	10	17	6,000	900	50	.....
SW SE .....	22	10	17	4,000	2,200	150	.....
NE NE .....	21	10	18	4,000	3,200	200	.....
Lots 3-4 .....	31	9	16	5,500	4,000	200	.....
Lot 3; SE NW .....	2	10	15	7,000	4,200	450	.....
Lot 4; SW NW .....	2	10	15	7,000	4,300	100	.....
SW NW of SW .....	25	9	14	1,000	1,000	.....	.....
Lots 1-2; E½ NW .....	19	10	15	6,000	7,300	150	.....
Lot 2; SW NE .....	2	11	13	2,000	1,100)	.....	.....
					1,250)		
NE SE; SE NE .....	11	11	18	6,400	3,400	200	.....
NW NE; S½ NE; S½ NW .....	13	9	15	12,000	5,100	.....	.....
W½ SE .....	14	10	18	7,000	4,000	200	.....



**MORTGAGES**  
Twin Falls County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of		Impts.
					Land		
E SE .....	11	11	18	3,000	2,200		150
				1,000	2,200		150
1/2 NE .....	14	10	16	7,000	4,900		150
W NE .....	35	10	16	1,500	2,500		150
1/2 NW .....	21)	10	15	4,850	4,450		400
E NE .....	20)	10	15				
1/2 NW .....	10	11	17	7,000	4,500		100
E SE .....	2	11	14	3,000	1,600		225
W NE .....	24)	10	18	5,300	3,100		325
1/2 SE SW .....	13)						
E SE .....	7	11	20	1,500	1,000		100
E NW .....	24	10	17	4,000	3,800		450
E SE .....	25	10	18	4,000	2,150		100
1/2 NW .....	35	10	14	4,000	2,000		
1/2 NW .....	35	10	14	7,000	3,600		150
1/2 SW .....	35	10	14	6,000	3,200		
E .....	13	10	16	6,500	11,100		200
1/2 SW; SE SW .....	1	10	16	5,000	6,200		50
1/2 NW .....	21	10	14	3,000	2,300		100
1/2 SW .....	26	10	13	6,400	2,800		100
1/2 SW .....	33	10	17	7,000	6,200		100
W of SW .....	32	10	16	2,000	1,400		100
1/2 SE .....	19	10	15	7,000	4,400		500
ot 1-2; E 1/2 NW .....	19	10	15	12,000	7,300		150
E SE .....	35	10	16	3,500	2,350		240
W SW .....	3	11	17	4,000	2,600		500
1/2 SW .....	4)						
W NW .....	9)	10	14	11,000	3,700		100

## NEZ PERCE COUNTY—IDAHO

4 State Loans .....	\$ 7,700.00
Owner's Valn. ....	30,917.00
"    Impts. ....	5,000.00
<b>Total.....</b>	<b>\$35,917.00</b>
Appraisers Valn. ....	49,800.00
"    Impts. ....	400.00
<b>Total.....</b>	<b>\$50,200.00</b>
Assessed Valn. ....	9,560.00
"    Impts. ....	150.00
<b>Total.....</b>	<b>\$ 9,710.00</b>

STATE LOANS  
NEZ PERCE COUNTY

No.	Name	Description	Sec.	Twp.	Rge.	Acres
2173	E. T. Earl.....	Lots 3, 4, 5, SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	35	33N.	5W.	150
2411	Emma E. Hardin.....	S $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 22, SW $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	15	36N.	5W.	480
2469	Richard R. Stuer.....	Lot 1, NE $\frac{1}{4}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ SE $\frac{1}{4}$ , Sec. 15, SE $\frac{1}{4}$ NE $\frac{1}{4}$ , Sec. 15, Lots 2, 3, SE $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 10, NW $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 11, W $\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ SW $\frac{1}{4}$ , Sec. 13, NE $\frac{1}{4}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$ Sec. 24, NE $\frac{1}{4}$ NE $\frac{1}{4}$ , Sec. 22, NW $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$ Sec. 23, NE $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	14	32N.	5W.	4140
2725	E. S. Pierce.....	SW $\frac{1}{4}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 26, SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	27	37N.	3W.	160



STATE LOANS  
NEZ PERCE COUNTY

Amt. Loan	Appraiser Land	Valn. Impts.	Owners Land	Valn. Impts.	Assessed Land	Valn. Impts.
500.00	\$ 2000.00	\$.....	\$ 735.00	\$ 300.00	\$ 735.00	\$ 50.00
3000.00	19200.00	.....	10062.00	2200.00	3525.00	.....
3000.00	25000.00	.....	16520.00	2000.00	4140.00	.....
200.00	3600.00	400.00	3600.00	500.00	1160.00	100.00





Description	Sec.	Twp.	Rge.	Consideration	Assessed Value of Land	Impts.	Revenue Stamps	
Lot 1	31	10	16	500	350			
Pt. NW of NW	31	10	16	4,160	1,300	50		
S½ NE SW	26	9	14	1,150	300			" 1978.
E½ SE NW	31	10	17	4,500	1,400			" mortgage 800.
Lot 2	31	10	17	1,650	700	50		" 500.
W½ SE NW	31	10	17	4,500	1,400			" 800.
SE SE	35	10	17	14,000	2,600	300		
N½ SW	13	9	15	8,800	3,300	150		
NW NE	18	10	18	14,240	3,300	600		
Lots 6-7; E½ SW	6	10	14	29,353.75	6,000	100		
S½ NE	20	9	16	15,450	4,400	100		" 9450.
SW SE	13	10	15	9,200	2,300	100		
SW SE; SE SW	4	11	18	19,925.86	5,200	400		
NE SW	13	15	17	1,500	100			
Lot 1; NE NW	18	10	17	14,240.30	440	100		
Lot 3; NE SW	18	10	14	19,056	2,850	200		
SW	10	10	16	25,000	9,450	600	25.00	
E½ NW	36	10	17	12,000	3,800			
NE SW	7	10	17	7,800	800			
S½ NE	34	10	14	20,200	2,900	150		
NW NE	28	10	16	6,500	1,200			
SE SE	5	10	16	7,500	2,500	500		Mortgage 3550
SW NE	33	9	14	5,450	1,200	25		
N½ NE¼	13	9	14	2,800	1,000			
NE NW	24	10	17	12,000	3,800	450		" 1700
W½ SE	9	10	16	21,000	5,300	300	13.50	
E½ NW of NE of NW	13	10	17	2,250	500			
				597.70				
				152.30				
SW SW	9	10	14	5,600	1,100	200		" 2750
S½ NE	34	10	14	12,400	2,900	150		
				7,600				
NE SW; SE NW	1	10	16	6,050	1,600	50		
NE NW	9	10	14	2,600	1,100			
NW NW	21	10	16	4,000	1,800			
E½ NE	29	11	19	1,500	400			

TRANSFERS  
Twin Falls County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Consideration	Assessed		Impts.	Revenue Stamps
					Value of Land			
S½ SE NW .....	29	10	18	7,000	1,600	600	.....	.....
SE NW .....	29	10	16	7,700	1,600	100	.....	.....
NW NE .....	18	9	15	8,400	1,100	250	.....	.....
NW NE; S½ NE .....	24	11	17	4,100	1,350	100	.....	.....
E½ NE of SW .....	18	10	14	3,200	1,000	200	.....	.....
N½ SE of NW .....	29	10	18	7,800	1,600	400	.....	.....
E½ NW; W½ NE .....	24	11	19	4,000	800	100	.....	.....
S½ SW .....	23	12	16	8,400	1,175	75	.....	.....
SW NW .....	29	9	14	7,000	1,100	90	.....	.....
NW SW .....	12	10	15	14,547.20	2,300	.....	.....	.....
Lots 7-8 .....	18	9	16	13,500	2,300	300	.....	.....
SE SE; S½ NE SE .....	26	9	14	10,500	2,900	500	.....	.....
SE SW; SW SE .....	8	11	17	8,200	1,050	200	.....	.....
NE NE .....	11	10	15	7,000	2,200	60	.....	.....
Lot 3; NE SW .....	31	9	14	13,400	2,150	200	.....	.....
S½ SE NE .....	35	10	18	5,750	1,400	150	.....	.....
Lot 5 .....	6	11	18	5,000	900	100	.....	.....
N½ NE; E½ NW .....	11	10	16	22,600	9,905	300	.....	.....
NE SE .....	18	10	16	8,400	1,450	50	.....	.....
N½ NE .....	32	10	14	10,725	2,200	.....	.....	.....
SE NW; NE SW .....	34	10	16	22,000	2,200	150	.....	.....
W½ NE .....	13	10	14	14,000	2,100	.....	.....	.....
SE NW .....	7	10	17	1.00	3,400	250	.....	.....
NW NW .....	29	10	15	5,400	1,000	.....	3.00	.....
NW ¼ .....	11	11	17	11,000	2,200	30	.....	.....
NW SW & Lot 3 .....	31	10	16	1.00	8,500	800	.....	7.00
NW SW .....	1	11	14	9,000	1,450	.....	.....	.....
SW NW .....	8	11	20	4,500	1,800	400	.....	.....
Lot 1 .....	30	10	18	10.00	800	.....	.....	.....
W½ NE of NE & SW NW NE .....	10	10	17	5,500	1,400	.....	1.00	.....
Lot 9 .....	31	10	20	3,100	1,675	450	.....	.....
SW SE, Lot 9 .....	23	10	19	4,500	900	.....	.....	.....
NW NW .....	26	10	13	1,500	2,000	100	.....	2.50
N½ NW ¼ .....	17	9	15	9,000	1,200	.....	.....	.....
					2,400	.....	.....	.....

" 2000



Description	Sec.	Twp.	Rge.	Consideration	Assessed		Revenue	Mortgage
					Value of	Impts.	Stamps	
					Land			
NE SE	17	10	16	10,400	2,600	200	.....	3000
SE & E½ SW	6	11	18	.....	7,750	100	.....	" 24,000
NW SW	25	10	18	11,000	3,100	.....	.....	.....
SE SE	7	14	16	2,200	600	100	.....	.....
NE NW	25	9	15	9,200	1,500	300	7.00	.....
NW SE	15	14	15	1.00	500	.....	.50	.....
S½ N½ of NE of SE	2	10	14	1,400	125	50	.....	.....
E½ SW	28	10	16	6,000	2,600	200	.....	.....
SW	3	14	16	2,000	2,400	.....	.....	.....
SE SE	19	9	16	10,500	2,200	.....	.....	.....
Lots 2, 3	2	10	14	9,727	3,800	100	.....	.....
NW¼	9	10	15	50,000	9,200	2700	.....	.....
E½ SE & SE of NE	25)							
NE NE	36)	11	18	22,000	1,000	.....	.....	.....
NE NW	18	10	14	6,700	1,500	.....	.....	.....
SE NE	15	11	16	1,100	600	.....	.....	.....
SW SW	12	10	14	7,600	1,400	200	.....	.....
NW SW	16	10	14	6,300	.....	.....	.....	.....
SE SE	36	9	15	13,000	2,000	.....	.....	.....
NE SW	23	9	15	6,800	1,100	.....	.....	.....
SE NE	3	10	16	5,400	2,250	.....	5.50	.....
NW¼	23	9	15	32,000	5,900	450	.....	5500
N½ SE	14	10	14	20,000	3,100	800	.....	" 6000 & 2nd 9200
W½ SE	30	9	16	19,200	4,200	50	4.00	.....
E½ SW of SW	28	10	17	6,000	1,800	150	.....	.....
SE SW	11	11	16	3,000	600	200	.....	.....
S½ SW	22	10	13	1.00	3,100	.....	2.50	.....
SW SE	16	9	15	9,000	.....	.....	.....	.....
N½ N½ of NE¼ of SE¼	2	10	14	2,000	125	50	.....	.....
SE SE & S½ of NE of SE	26	9	14	13,500	2,900	500	.....	4800-5300
SW¼ SW¼	29	10	17	8,000	3,100	100	.....	.....
SW NE	15	10	18	2,700	1,500	.....	.....	.....
SE SW	30	10	17	1.00	2,700	.....	9.00	.....
E½ E 1-3 of NE of NW	28	10	18	5,300	850	400	1.50	2975
S½ NW	36	10	18	20,000	4,750	100	13.00	7600
Lots 3 & 4	4	10	15	43,500	5,800	650	.....	.....

TRANSFERS  
Twin Falls County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Consideration	Assessed Value of Land	Impts.	Revenue Stamps
NE SW	8	10	18	10,000	3,000	100	70.00
NW NW	22	10	19	2,900	475	.....	.....
N ½ NW	22	10	18	20,000	4,800	1000	.....
SE SE	8	10	15	9,000	1,500	20	.....
SE NE	5	12	16	2,500	600	.....	3100
W ½ SE of SW ¼	20	10	16	2,500	350	.....	.....
E ½ SE	29	11	19	6,000	800	100	.....
N ½ NW of NE	34	10	15	4,000	700	.....	2200
W ½ SW	15	10	18	28,000	5,800	1200	.....
E ½ SE	14	9	15	5,300	1,300	.....	.....
N ½ SW of SW	28	10	18	6,000	1,650	250	.....
NW NE	13	9	13	1,300	850	.....	800
NW NE	24	10	17	10,000	3,600	500	.....
NE SW	14	11	16	500	500	.....	.....
NE NW	14	10	13	2,000	600	.....	.....
NW	33	11	19	1,020	800	.....	Mortgage 780
N ½	26	12	15	1.00	3,075	.....	9.00
SE SE	32	9	17	15,600	3,650	600	.....
SW SW	12	10	18	5,300	1,000	50	2.00
Lots 3 & 4; S ½ NW	2	11	14	28,600	5,700	500	.....
E ½ SW of NE	31	9	15	5,000	1,400	.....	.....
NW ¼ W ½ NE and N ½ SW	21	14	17	500	800	.....	.....
NW NW	29	10	18	17,500	3,000	100	.....
Lot 4	30	10	17	4,327.50	900	.....	4.50
NW SE & E ½ SW	7	9	15	10,100	1,000	50	.....
Lots 3-4, Blk. 21 Kimberly T'ns'te	.....	.....	.....	20,000	400	3500	.....
W ½ SE	18	11	17	3,500	825	.....	.....
NE	11	10	13	31,900	4,600	400	.....
Lots 3 & 4	31	9	16	4,500	1,900	.....	.....
Lots 3 & 4	31	9	16	15,238	1,900	.....	15.50
NW NW of NW	27	9	15	18,000	2,000	275	.....
E ½ SE	35	10	14	6,640	3,100	.....	.....
SW NW	21	10	16	4,200	2,200	100	.....
E ½ SE	23	10	16	18,000	5,600	200	.....
NW SE	30	10	17	10,400	3,000	400	.....
N ½ SW	27	10	17	10,400	4,800	100	.....



Description	Sec.	Twp.	Rge.	Consideration	Assessed Value of Land	Impts.	Revenue Stamps
SW NE NW NE	13	14	15	3,300	750	100	.....
SW SE	17	11	18	4,000	1,500	.....	.....
SW SW	17	11	18	3,200	800	.....	.....
E½ SE	35	10	14	7,000	3,100	.....	4000
SW SW	23	10	15	7,000	1,400	40	.....
NE NE	31	9	14	8,500	1,300	200	12,400
W½ SE	14	10	18	14,000	4,000	200	14.00
W½ SW of SE	1	10	14	1,500	700	125	.....
S½ NW	14	9	16	38,000	4,200	1000	.....
NW NW	20	11	17	1,500	575	.....	.....
NW SW	12	10	16	5,000	2,700	.....	.....
SE SE	9	11	16	3,200	625	100	.....
SW SN	3)	.....	.....	.....	.....	.....	.....
SE NE	4)	11	20	7,200	1,200	100	.....
NE NE	13	15	12)	.....	.....	.....	.....
E½ SW & W½ SE & Lot 1	18	15	13)	1.00	2,150	.....	10.00
SW NW	35	12	16	3,400	450	.....	.....
NE SW	25	9	16	7,800	1,000	50	.....
N½ NW	26	9	15	9,750	3,300	100	.....
N½ NW	21)	.....	.....	.....	.....	.....	.....
NE of NE	20)	10	15	17,700	4,450	400	2900-14,800
NE SE	13	9	13	7,000	800	25	.....
W½ SE	21	13	16	1.00	1,050	.....	.....
W½ NE & NW SE	24	9	14	1.00	1,800	200	7.00
SW SW	36	10	16	10,000	.....	.....	10.00
W½ NE of SW	24	9	14	1,500	200	.....	.....
S½ SW of SW	10	18	.....	5,000, or 8,500	1,350	250	Mortgage 700-2800
N½ NW of NW	17	10	18	5,700	1,600	.....	1.50
NE SW	22	10	15	7,900	1,600	100	6.00
NE NE	36	9	15	9,100	.....	.....	3.00
NW SE	31	8	14	500	200	.....	.....
SW SE, and	30)	.....	.....	.....	.....	.....	.....
W½ NE & SE NW	31)	8	14	.....	.....	.....	.....
NW SW	5	11	17	9,000	2,100	100	.....
S½ NE of NE	24	10	14	5,700	1,000	.....	.....
N½ NE	35	10	17	24,000	5,200	100	4000-5200

**TRANSFERS**  
Twin Falls County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Consideration	Assessed Value of Land	Impts.	Revenue Stamps
Lot 1 & SE of NE	5	10	15	23,200	5,500	200	.....
NW SW of SW of SE	20	10	18	1,050	200	.....	.....
SE SE	7	13	16	1,400	450	.....	.....
W½ NE	28	10	16	1.00	2,600	.....	12.50
Lots 22 & 23, Blk. 58 T. F.	.....	.....	.....	1,200	520	100	.....
Lot 10, Blk. 127, T. F.	.....	.....	.....	2,000	150	200	.....
Lot 4, Blk. 113, T. F.	.....	.....	.....	1.00	300	1350	3.50
Lot 8, Blk. 35, T. F.	.....	.....	.....	4,000	425	1100	2.00
Lot 18, Blk. 144, T. F.	.....	.....	.....	550	225	.....	.....
Lot 8, Blk. 112, T. F.	.....	.....	.....	1.00	300	1000	3.00
Lot 11, Blk. 92, T. F.	.....	.....	.....	2,050	225	750	.....
Lot 7, Blk. 5, T. F.	.....	.....	.....	1,500	400	75	.....
Lot 5, Blk. 75, T. F.	.....	.....	.....	2,000	275	600	.....
Lot 7, Blk. 83, T. F.	.....	.....	.....	.....	.....	.....	.....
SE 25' of Lot 6, Blk. 83	.....	.....	.....	6,000	675	2100	.....
Lot 5, Blk. 14, T. F.	.....	.....	.....	2,000	350	550	.....
Lot 2, Blk. 102, T. F.	.....	.....	.....	14,000	4,000	2250	9.00
Lot 12, Blk. 11, T. F.	.....	.....	.....	3,000	325	900	.....
Lot 6, Blk. 27, T. F.	.....	.....	.....	625	300	.....	.....
W½ Lot 5, Blk. 16, T. F.	.....	.....	.....	500	500	.....	.....
Lot 12, Blk. 53, T. F.	.....	.....	.....	600	225	.....	.....
Lot 15, Blk. 19, T. F.	.....	.....	.....	3,400	300	800	.....
Lot 7, NW¼ Lot 8, Blk. 129, T. F.	.....	.....	.....	2,250	225	800	.....
Lot 8, Blk. 11 & Pt. of Lot 77	.....	.....	.....	3,500	500	1250	.....
Lot 10, Blk. 67, T. F.	.....	.....	.....	1,200	325	450	.....
Lot 7, Blk. 35, T. F.	.....	.....	.....	600	400	.....	.....
Lot 11, Blk. 36, T. F.	.....	.....	.....	1,825	300	600	.....
Lot 13, Blk. 54, T. F.	.....	.....	.....	1,400	270	300	.....
Lot 13, Blk. 91, T. F.	.....	.....	.....	2,743	275	350	.....
Lot 3, Blk. 46, T. F.	.....	.....	.....	8,000	450	800	.....
Lots 5 & 6, Blk. 43, T. F.	.....	.....	.....	5,500	700	.....	.....
Lot 13, Blk. 2, T. F.	.....	.....	.....	2,800	400	850	.....
Lot 6, Blk. 75, T. F.	.....	.....	.....	4,100	275	800	.....
Lot 3, Blk. 56, T. F.	.....	.....	.....	1,700	200	550	.....
Lot 10, Blk. 40, T. F.	.....	.....	.....	425	200	.....	.....

" 800  
" 3000  
" 2000  
" 2500  
" 1200



## Twin Falls County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Consideration	Assessed Value of Land	Impts.	Revenue Stamps
Lot 28, Blk. 86, T. F.	.....	.....	.....	15,000	4,750	2300	.....
Lot 7, Blk. 73, T. F.	.....	.....	.....	1,380	225	700	.....
Lot 3, Blk. 10, T. F.	.....	.....	.....	2,500	400	550	.....
Lots 13-14, Blk. 69, T. F.	.....	.....	.....	4,300	400	1200	.....
Lots 3-4, Blk. 115, T. F.	.....	.....	.....	600	350	.....	.....
Lot 11, Blk. 46, T. F.	.....	.....	.....	2,500	450	800	.....
Lot 12, Blk. 41, T. F.	.....	.....	.....	2,300	250	800	.....
Lot 3, Blk. 14, T. F.	.....	.....	.....	4,440	350	1000	.....
Lot 7, Blk. 111, T. F.	.....	.....	.....	450	225	.....	.....
Lot 3, Blk. 43, T. F.	.....	.....	.....	750	350	.....	.....
Lot 3, Blk. 146, T. F.	.....	.....	.....	1,500	800	3000	.....
Lot 14, Blk. 97, T. F.	.....	.....	.....	2,000	250	500	.....
Lot 5, Blk. 109, T. F.	.....	.....	.....	1,000	200	150	.....
Lot 5, Blk. 5, T. F.	.....	.....	.....	2,500	400	800	.....
Lot 12, Blk. 61, T. F.	.....	.....	.....	900	275	200	.....
Lot 5, Blk. 68, T. F.	.....	.....	.....	3,075	325	900	.....
Lot 4, Blk. 101, T. F.	.....	.....	.....	448.18	800	.....	.....
Lot 14, Blk. 93, T. F.	.....	.....	.....	1,700	200	500	.....
Lot 19, Blk. 117, T. F.	.....	.....	.....	500	270	.....	.....
Lot 6, Blk. 150, T. F.	.....	.....	.....	400	125	.....	.....
Lot 5, Blk. 76, T. F.	.....	.....	.....	1,900	275	700	.....
Lot 7, Blk. 73, T. F.	.....	.....	.....	1,450	225	700	.....
Lot 14, Blk. 27, T. F.	.....	.....	.....	2,800	300	850	.....
Lot 14, Blk. 25, T. F.	.....	.....	.....	1,425	550	.....	.....
Lot 14, Blk. 62, T. F.	.....	.....	.....	2,200	250	650	.....
(Lot 11, Blk. 80, T. F.)	.....	.....	.....	.....	.....	.....	.....
(Lot 12, Blk. 80, T. F.)	.....	.....	.....	.....	.....	.....	.....
(Lot 16, Blk. 65, T. F.)	.....	.....	.....	4,300	860	800	.....
Lot 15, Blk. 108, T. F.	.....	.....	.....	600	125	100	.....
Lot 1, Blk. 134, T. F.	.....	.....	.....	600	175	.....	.....
Lot 2, Blk. 134, T. F.	.....	.....	.....	300	135	.....	.....
Lot 4, Blk. 134, T. F.	.....	.....	.....	250	135	.....	.....
Lot 3, Blk. 75, T. F.	.....	.....	.....	550	290	.....	.....
Lot 13, Blk. 62, T. F.	.....	.....	.....	1,535	250	300	.....
Lot 5, Blk. 108, T. F.	.....	.....	.....	1,275	225	300	.....
Lot 2, Blk. 81, T. F.	.....	.....	.....	2,700	360	900	.....

TRANSFERS  
Twin Falls County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Consideration	Assessed Value of Land	Impts.	Revenue Stamps
NE NW .....	29	10	16	5,000	1,400	100	.....
SW SW .....	27	10	13	5,000	1,600	.....	.....
NW SW .....	20	10	16	3,700	700	75	.....
Lot 5 .....	17	9	16	2,000	550	50	.....
N½ SE of SE & SE SE SE .....	12	9	13	3,750	700	.....	.....
E½ NW NE NE .....	35	9	14	1,500	.....	.....	.....
N½ NE .....	14	6	12	1,800	190	.....	.....
W½ NW .....	17	10	17	6,800	1,150	400	.....
NW SW .....	24	10	17	14,000	3,200	150	.....
N½ S W of NW .....	17	10	18	4,500	1,600	.....	.....
NE SW .....	35	10	15	10,800	1,400	.....	.....
N½ SW NW .....	5	10	16	7,350	1,300	150	.....
E½ SE SW .....	20	10	16	1,000	350	50	.....
SW SW .....	14	10	15	3,100	1,500	100	.....
E½ SE SW .....	29	10	17	5,000	1,650	150	.....
E½ SW SW .....	23	10	18	4,500	1,350	250	.....
SE NE; NE SE .....	11	11	18	21,800	3,400	200	.....
Lots 3-4; E. ½ SW .....	31	10	17	30,310	5,500	.....	.....
NE NE .....	13	10	14	2,900	1,400	.....	.....
NE SE .....	20	10	17	12,400	5,400	1000	.....
NW NE .....	31	9	14	6,950	1,500	.....	.....
SW SW .....	14	10	15	5,000	1,500	100	.....
SE¼ .....	23	11	19	1,475	800	50	.....
NW SW .....	14	10	14	4,000	1,100	.....	.....
W½ SE¼ of NW¼ .....	32	9	17	5,125	1,200	100	.....
N½ NE; SW NE; NE NW .....	24	9	15	47,800	7,600	300	.....
SW SE .....	5	11	14	4,000	1,240	.....	.....
NE SE .....	3	11	14	8,500	1,500	.....	.....
NE NW .....	7	10	17	9,000	2,800	100	.....
NE NE NW .....	34	10	15	3,500	500	.....	.....
S½ NW .....	27	10	16	20,200	3,900	200	.....
NE NW .....	31	10	18	12,400	2,200	100	.....
SE of SE of SW of SE .....	20	10	18	846	225	200	.....
N½ SW of SE .....	20	10	18	8,000	1,650	400	.....
Lot 3-4-3-1 .....	4	11	13	3,795	2,300	100	.....
NW SW .....	8	10	15	15,000	2,200	200	.....
.....	.....	.....	.....	16,000	950	100	.....



## Twin Falls County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Consideration	Assessed Value of		Impts.	Revenue Stamps
					Land	Improvements		
E½ SE of SE	10	10	17	2,700	2,350			
E½ SW & W½ SE	8	10	15	55,600	7,200			
N½ NW	10	11	17	10,400	4,500	100		
S½ NW	28	11	18	7,400	1,400			
NE NW & SE NW	27	9	16	18,900	3,750	250		
NE NE & NW NE	17	10	15	38,000	3,800	350		
NW NE	31	10	18	13,800	1,800	100		
SW SW	32	9	16	18,000	2,700	300		
NE NE	30	9	14	7,790	1,400	60		
NE SE	8	9	15	7,200	1,000			
Lots 2-3	4	11	17	23,937	5,400	600		
SE of NE	31	9	14	10,800	1,200	150		
E½ NW	16	10	18	32,000	5,400	350		
SE of SW	19	10	15	5,000	2,000			
SE NW; NE NW	31	10	16	10,500	2,900	275		
W½ SW	35	10	14	17,600	2,000	450		
N½ NW	35	10	14	20,000	3,600	150		
S½ NW & W½ SW	35	10	14	10,000)	8,800	150		
NW SW	35	10	14	56,000)				
SE SE	27)							
SW SW	26)	10	18	28,063.33	5,600	450		
NW SW	26	10	18	11,400	2,800			
SW SE	25	10	17	6,500	2,400	50		
NE SW	29	10	17	12,400	3,300	700		
E½ NW NE	10	10	17	13,500	1,800	300		
NE NE	5	11	15	7,000	1,200	100		
Lot 1	31	10	17	3,400	900			
Lot 4; Lot 5	6	10	15	22,746	6,600			
SE	23	10	15	44,800	8,400	800		
NE SE	15	9	15	8,400	1,400	300		
W 12 acr. SW SE	35	10	18	3,100	2,000	100		
S½ NW	9	10	16	18,000	4,200	1000		
S½ NW	9	10	16	30,325	4,200	1000		
NW SE; S¾ NE SE	13	10	13	4,500	850	100		
E½ NW; SW NW	24	10	15	25,700	5,700	320		
SE NE; Lot 1	11)	9	14	12,293	600)			
SW NW; Lot 1; NE SW	12)				1,300)	80		

All N. of W. L. S. L.  
" " " "

TRANSFERS  
Twin Falls County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Consideration	Assessed Value of Land	Impts.	Revenue Stamps
SW	35	11	19	2,127.50	800	.....	.....
S½ SE	8	11	14	9,200	2,200	.....	.....
NW NW	10	10	16	12,400	2,500	.....	.....
Lot 2	3	10	17	9,000	3,800	400	.....
S½ N½ of NW SW	25	9	14	1,500	400	80	.....
N½ NE; SW NE; NE NW	24	9	15	39,000	7,600	300	.....
SE NE; NE SE	27	11	17	3,000	950	100	.....
N½ N½ NE SE	26	9	14	2,045	500	100	.....
NE NW; W½ NE	22	10	13	10,000	4,800	100	.....
SW SE	19	10	16	10,100	2,400	50	.....
E½ SE SW	28	11	18	.....	400	300	.....
W½ NE	33	11	18	15,760	850	.....	.....
W½ NW	12	10	14	16,400	3,100	.....	.....
Lot 3	30	10	19	3,500	1,200	50	.....
NE SE	27	10	13	5,000	1,600	.....	.....
W½ NW NW	8	10	16	6,000	1,500	100	.....
S½ NE	19	12	16	7,362.25	1,100	150	.....
SW	21	9	15	36,000	8,300	1700	.....
NW SE	16	9	15	8,500	1,400	.....	.....
SE SE	18	10	18	18,500	3,300	150	.....
NE NE	22	10	16	8,000	2,100	.....	.....
SE SE	30	10	14	7,500	1,200	.....	.....
SE SW	27	10	13	5,000	1,300	.....	.....
SE NE	28	11	17	2,400	525	.....	.....
Lot 1	18	10	18	8,000	1,600	200	.....
SE SE	5	10	15	5,600	2,300	100	.....
N½ SE of NW	20	10	16	7,000	1,050	100	.....
NE NE	36	9	15	8,500	1,600	.....	.....
SW SW	8	9	14	8,600	1,250	.....	.....
NW SW	34	9	15	3,200	1,800	.....	.....
N½ SE	27	10	15	22,800	4,100	.....	.....
NE	31	11	19	4,000	800	200	.....
NE¼	28	11	18	29,000	7,100	250	.....
Lot 1	1	10	16	16,600	3,200	400	.....
S½ SE	24	10	14	28,800	3,700	.....	.....
Lot 4	19	10	15	.....	2,000	600	.....

Bal. due Water Co. amt. not known.



Description	Sec.	Twp.	Rge.	Consideration	Assessed		Revenue Stamps
					Value of Land	Impts.	
SE SE	6	10	15	7,200	2,400	250	.....
SW SE	25	10	17	8,000	2,400	50	.....
SE NE			6	10	13,598.90	3,600	500
E½ NW			16	10	18,000	5,400	350
NE NE; W½ NE			32	10	27,560	1,500	200
W½ SE			17	10	20,000	6,100	700
N½ SW			18	10	21,246	3,200	40
N½ NW			28	9	16,800	4,200	125
W½ SE			30	9	20,000	3,000	40
S½ NE			32	9	21,800	4,800	300
N½ SW of SW & Part of S½ SW			5	10	16,800	2,700	500
SW SW			35)				
SE SE			34)	9	12,400	2,800	30
W½ Lot 2; SW of NE			2	11	15,200	1,250	500
S½ NW			14	14	3,000	1,150	.....
SW NW			35	12	1,050	450	.....
SE NE			18	13	2,700	1,100	100
W½ SE			35	10	18,400	3,050	250
SW SE			3	10	22,400	4,000	200
SW SW			24	9	8,600	1,200	300
SE SW			1	11	19,200)	1,500	150
NE NW			12	11	.....)	1,500	.....
Lot 3-4; SE NW; NE SW			6	11	29,074.60	5,350	1000
NW SE			28	9	6,000	7,000	.....
N½ NE			32	9	23,200	4,800	400
S½ NW; NE SW; SW NE			10	11	37,600	8,500	500
W½ SE; NE SE			9	13	5,500	1,800	700
NW SE			34	10	10,700.27	1,600	.....
S½ NW of SW			2	10	8,700	1,500	300
Lot 4			18	10	4,000	1,500	.....
SW SE			6	10	.....	2,700	.....
SE SE SE			10	10	6,000	1,250	700
SW			27	11	1,600	800	50
Lot 7; SW SE			25	10	6,375	1,600	200
Lot 9			1	9	.....	.....	.....
Lots 10-11-12			6	9	4,500	1,500	.....

Subject to water contract.

Except 2 acres

## LINCOLN COUNTY—IDAHO

19 State Loans .....	\$ 54,400.00
Owner's Valn. ....	169,840.00
"    Impts. ....	18,620.00
<b>Total</b> .....	<b>\$188,460.00</b>
Appraiser's Valn. ....	161,300.00
"    Impts. ....	1,200.00
<b>Total</b> .....	<b>\$162,500.00</b>
Assessed Valn. ....	30,541.00
"    Impts. ....	3,110.00
<b>Total</b> .....	<b>\$ 33,651.00</b>

STATE LOANS  
LINCOLN COUNTY

No.	Name	Description	Sec.	Twp.	Rge.	Acreage
2698	Peter Lundsten .....	W ½ SE ¼ .....	6	5S.	18E.	160
2309	Bensit H. Bernard.....	W ½ NW ¼, Sec. 28, E ½ NE ¼ .....	29	4S.	18E.	160
2319	Patrick Byrne .....	NW ¼ SE ¼, NE ¼ SW ¼, SW ¼ SW ¼ .....	26	4S.	19E.	120
2361	Ellen B. Byrne.....	NE ¼ NW ¼, NW ¼ SW ¼ .....	23	3S.	18E.	360
2344	John A. John.....	N ½ NW ¼ .....	28	6S.	18E.	80
2370	Chas. Albers .....	N ½ SE ¼ .....	28	6S.	19E.	80
2384	Daniel A. Hunt.....	SE ¼ SW ¼, W ½ SE ¼, SE ¼ SE ¼ .....	27	6S.	18E.	160
2386	Charley E. Matson.....	NW ¼ NE ¼ .....	14	6S.	19E.	40
2388	John Matson .....	W ½ SW ¼ .....	2	6S.	19E.	80
2449	A. J. Lauge.....	NW ¼ NE ¼ .....	23	6S.	19E.	40
2477	Fred M. Jay.....	N ½ NE ¼, E ½ NW ¼, SW ¼ NW ¼ .....	29	4S.	17E.	200
2483	Lee F. Bates.....	NW ¼ NW ¼ (Lot 1) .....	31	4S.	17E.	47.57
2486	H. S. Elliott.....	NE ¼ .....	31	4S.	17E.	160
2529	Louis Gieseke .....	NE ¼ NE ¼, Sec. 10, N ½ NW ¼, Sec. 11, SW ¼ SW ¼ .....	2	5S.	16E.	160
2532	Robert S. McIntyre.....	E ½ SE ¼, Sec. 7, W ½ SW ¼ .....	8	3S.	19E.	160
2537	Stella Cook.....	W ½ SE ¼ .....	31	4S.	17E.	80
2613	Frank Pirmental.....	SW ¼ SE ¼, SE ¼ SW ¼, Sec. 18, NE ¼ NW ¼ .....	19	5S.	18E.	120
2633	Walter J. DeSpain.....	Lot 4, SE ¼ SW ¼ .....	31	4S.	17E.	87
2649	Walter M. Fender.....	E ½ SW ¼, W ½ SE ¼, NE ¼ SE ¼, SE ¼ NE ¼, Sec. 8, N ½ SW ¼ .....	9	4S.	20E.	320

(Records show S ½ SW ¼ belongs to Fender and ass'd at \$300—added in)



STATE LOANS  
LINCOLN COUNTY

Amt. Loan	Appraiser Valn.		Owners Valn.		Assessed Valn.	
	Land	Impts.	Land	Impts.	Land	Impts.
2000.00	\$6000.00	\$.....	\$ 5950.00	\$ 700.00	\$ 648.00	(Raised
2500.00	9000.00	.....	9600.00	800.00	1920.00	by state board 20%) \$380.00
5000.00	15000.00	.....	15750.00	3600.00	3474.00	550.00
3000.00	.....	1200.00	20000.00	1550.00	2640.00	.....
4000.00	12000.00	.....	13240.00	2925.00	1260.00	300.00
3600.00	10800.00	.....	10000.00	.....	1710.00	.....
5000.00	20000.00	.....	2130.00	700.00	2928.00	700.00
1500.00	4000.00	.....	6000.00	.....	840.00	.....
3000.00	1000.00	.....	12000.00	850.00	1640.00	100.00
1300.00	4000.00	.....	3350.00	1225.00	585.00	150.00
4000.00	12000.00	.....	15100.00	900.00	1422.00	50.00
1500.00	4500.00	.....	4800.00	175.00	690.00	.....
4000.00	13000.00	.....	15300.00	2300.00	2280.00	150.00
4000.00	14000.00	.....	15160.00	1700.00	2330.00	250.00
3000.00	.....	.....	.....	.....	1684.00	400.00
2000.00	7000.00	.....	8000.00	350.00	840.00	.....
1000.00	4000.00	.....	6600.00	280.00	1280.00	.....
2500.00	8000.00	.....	6860.00	565.00	1170.00	80.00
1500.00	8000.00	.....	.....	.....	1200.00	.....

PLAINTIFF'S EXHIBIT 10<sup>1</sup>/<sub>2</sub>  
PROOF OF PUBLICATION

STATE OF IDAHO,

County of Ada.—ss.

I, R. S. Sheridan, being duly sworn depose and say that I am over twenty-one years of age, and the Publisher of the Evening Capital News, a newspaper of general circulation, published at BOISE, County of Ada, and State of Idaho, and the annexed Notice was published in said paper once each and every day for 14 consecutive days, the first publication being on the 11th day of December, 1918, and the last publication being on the 24th day of December, 1918.

Subscribed and sworn to before me this 5th day of May, 1919.

(Seal)

J. J. McCUE, Notary Public.

---

\$100,000 OF STATE OF IDAHO HIGHWAY  
BONDS.

Sealed bids will be received by the undersigned until ten o'clock a. m., Friday, December 27th, 1918, at the state treasurer's office, in the Capital at Boise, Idaho, for the sale of the following state of Idaho highway bonds, which are a direct obligation of the entire state of Idaho:

500 bonds of \$100.00 denomination.

100 bonds of \$500.00 denomination.

Coupon form bearing date January 1st, 1917.

Twenty years optional ten.

Interest not to exceed 4<sup>1</sup>/<sub>2</sub> per cent, payable January and July 1st.



Bonds cannot be sold for less than par and accrued interest. Lower rate of interest preferred to a premium bid.

Each bid must be accompanied by a certified check payable to John W. Eagleson, state treasurer of Idaho, for 5 per cent of the par value of the bonds.

This is the balance of a \$1,000,000 issue, \$900,000 of the issue, having been sold at previous times.

Bonds will be sold unconditionally as to legality, as legality of issue has been approved at time of previous sales.

Proof of advertising will be furnished on date of sale. Bonds furnished by the state of Idaho, and delivery to be made within ten days from date of sale at state treasurer's office, Boise, Idaho.

Principal and interest payable at state treasurer's office, in New York Exchange at par, if desired. Bonds may be registered as to both principal and interest.

Assessed value (approximately) \$446,000.000, real value, \$1,250,000,000. Indebtedness including this issue, \$3,068,750.

The right is reserved to reject any or all bids.

I hereby certify the above increase of bonded indebtedness is not in excess of the constitutional limit of the bonded indebtedness of the state of Idaho.

JOHN W. EAGLESON,

*State Treasurer.*

Filed, Dec. 19, 1919,

W. D. McREYNOLDS, Clerk.

## PLAINTIFF EXHIBIT 11.

PUBLISHER'S AFFIDAVIT OF PUBLICATION  
STATE OF IDAHO,

County of Nez Perce.—ss.

E. S. Alford, being first duly sworn, deposes and says: I am the printer and publisher of the LEWISTON MORNING TRIBUNE, a newspaper of general circulation, published Daily at Lewiston, Nez Perce, Idaho; that the said Lewiston Morning Tribune is an established paper and has been published regularly and issued regularly at least once a day for more than 52 consecutive weeks next immediately preceding the first publication of this notice, and has been so published uninterruptedly for said period; that the Notice of sale attached hereto and which is made a part of this affidavit was published in said Lewiston Morning Tribune 14 consecutive times, the first publication thereof being on the 11th day of December, A. D., 1918, and the last publication thereof being on the 24th day of December, A. D., 1918, and that the said Notice was so published in the regular and entire issue of the said newspaper and not in a supplement thereof and was so published in every issue and number of the said paper, during the period and the times of publication as set forth above.

E. S. ALFORD.

Subscribed and sworn to before me this 24th day of December, 1918.

G. O. TANNAHILL,

*Notary Public.*



## \$100,000 OF STATE OF IDAHO HIGHWAY BONDS.

Sealed bids will be received by the undersigned until ten o'clock a. m. Friday, December 27th, 1918, at the state treasurer's office, in the Capital at Boise, Idaho, for the sale of the following state of Idaho highway bonds, which are direct obligation of the entire state of Idaho:

500 bonds of \$100.00 denomination.

100 bonds of \$500.00 denomination.

Coupon form bearing date January 1st, 1917.

Twenty years optional ten.

Interest not to exceed  $4\frac{1}{2}$  per cent, payable, January and July 1st.

Bonds cannot be sold for less than par and accrued interest. Lower rate of interest preferred to a premium bid.

Each bid must be accompanied by a certified check payable to John W. Eagleson, state treasurer of Idaho, for 5 per cent of the par value of the bonds.

This is the balance of a \$1,000,000 issue, \$900,000 of the issue, having been sold at previous times.

Bonds will be sold unconditionally as to legality,

as legality of issue has been approved at time of previous sales.

Proof of advertising will be furnished on date of sale. Bonds furnished by the state of Idaho, and delivery to be made within ten days from date of sale at state treasurer's office, Boise, Idaho.

Principal and interest payable at state treasurer's office, in New York Exchange at par, if desired. Bonds may be registered as to both principal and interest.

Assessed value (approximately) \$446,000,000, real value, \$1,250,000,000. Indebtedness including this issue, \$3,068,750.

The right is reserved to reject any or all bids.

I hereby certify the above increase of bonded indebtedness is not in excess of the constitutional limit of the bonded indebtedness of the state of Idaho.

JOHN W. EAGLESON,  
*State Treasurer.*

Filed December 19, 1919,  
W. D. McREYNOLDS, Clerk.



PLAINTIFF'S EXHIBIT NO. 12  
UNITED STATES DEPARTMENT OF AGRICULTURE,  
BUREAU OF CROP ESTIMATES

Hopkins Building  
Blackfoot, Idaho.

Final estimates of acreage, yields, production and value of important Idaho crops grown in 1918 with comparisons for 1917, as compiled by the Bureau of Crop Estimates United States Department of Agriculture, and transmitted through the Office of the Idaho Field Agent.

	Crop	Acres	per	Production	Price	Total Value
CORN	1918	23,000	40.0	920,000	\$ 1.83	\$ 1,684,000
	1917	18,000	31.0	558,000	1.55	865,000
WINTER WHEAT	1918	298,000	22.0	6,556,000	1.92	12,588,000
	1917	325,000	18.0	5,850,000	1.82	10,647,000
SPRING WHEAT	1918	547,000	21.0	11,487,000	1.92	22,055,000
	1917	431,000	22.0	9,482,000	1.82	17,257,000
OATS	1918	237,000	40.0	9,480,000	.94	8,911,000
	1917	250,000	38.0	9,500,000	.77	7,315,000
BARLEY	1918	175,000	28.0	4,900,000	1.30	6,370,000
	1917	175,000	29.0	5,075,000	1.05	5,329,000
RYE	1918	4,000	15.0	60,000	1.65	99,000
	1917	3,000	15.5	46,000	1.35	62,000
POTATOES	1918	29,000	180.0	5,220,000	.81	4,228,000
	1917	39,000	156.0	6,084,000	.79	4,806,000
SUGAR BEETS	1918	32,600	10.32	336,000	10.00	3,360,000
	1917	37,745	7.59	286,446	7.06	2,022,000
HAY,—Tame	1918	667,000	2.90	1,934,000	17.60	34,038,000
	1917	725,000	3.00	2,175,000	16.00	34,800,000
HAY,—Wild	1918	113,000	1.10	124,000	15.00	1,860,000
	1917	116,000	1.40	162,000	12.50	2,025,000
CLOVER SEED	1918	13,000	6.0	78,000	20.50	1,599,000
	1917	18,000	5.5	99,000	12.60	1,247,000
APPLES—(Agr.)	1918	.....	.....	582,000	1.70	989,000
	1917	.....	.....	3,802,000	.95	3,688,000
PEACHES	1918			80,000	1.90	152,000
	1917			165,000	1.20	198,000
PEARS	1918			60,000	1.50	90,000
	1917			70,000	1.50	105,000
TOTAL		Acres		Value	Ass'd. Value	True Value
	1918	2,138,600		\$ 98,023,000		
	1917	2,137,745		90,366,000		

This is valuable to show the production of the Agriculture Lands of the State.

Filed December 19, 1919, W. D. McReynolds, Clerk.

PLAINTIFF'S EXHIBIT NO. 14.  
ANNUAL REPORT

of  
THE WASHINGTON WATER POWER COMPANY  
for the

Year Ending December 31, 1917  
Filed December 19 1919, W. D. McReynolds, Clerk.

Spokane, Washington, February 4, 1918.

TO THE STOCKHOLDERS

The following statements exhibit the result of the Company's business for 1917, and its financial condition December 31, 1917. Comparative figures for several years are also given.

FINANCIAL STATEMENT

Assets		Liabilities	
Property and Plant		Capital Liabilities	
Electric Light and Power Property,		Capital Stock (authorized \$20,000,000)	\$15,490,000.00
Real Estate and Buildings	\$21,202,387.56	Collateral Trust Bonds due July 1, 1929	239,000.00
Electric Railway Property—City and Interurban	4,809,089.17	5% First Refunding Mortgage Bonds due July 1, 1939	10,038,000.00
Investments in Industrial and Other Companies	168,659.19		
Current Assets		Current Liabilities	
Cash	257,622.85	Notes Payable February 2, 1918, to be converted into 1-yr. coupon notes	2,670,000.00
Bills Receivable Call Loan	130,000.00	Notes Payable February 4, 1918	81,000.00
Bills and Accounts Receivable	421,951.03	Accounts Current and Payrolls	89,322.04
U. S. Liberty Loan Bonds	90,250.00	City Railway Tickets Outstanding	6,179.03
Supplies on hand	473,825.63	Accrued Accounts	
Suspended Accounts		Accrued Taxes	59,996.34
Paid on Account of Uncompleted Work and Undistributed Capital Expenditures	44,480.74	Accrued Insurance	10,643.93
Amortization Interest, Prepaid Discounts and Commissions	20,896.17	Accrued Interest	3,834.64
Amortization Fund, consisting of Discount on \$5,700,000 First Refunding Mortgage Bonds	206,882.98	Reserves	
Cash, Sinking Fund, Sinking Fund Cash		Damage Reserve	67,142.72
Bonds	1,407.20	Replacement Reserve	2,037,717.45
Cash, Sinking Fund, First Refunding Mortgage Bonds	6,092.83	Surplus	940,709.20
Treasury Securities			
Unsold 5% Bonds due 1939	3,900,000.00		



Gross Revenue	\$2,856,213.47
Operating Expenses	\$1,172,129.57
Taxes	268,735.06
Uncollectible Accounts, etc.	10,027.73
	<u>1,450,892.36</u>
Net Income from Operations	\$1,405,321.11
Deduction from Net Income	
Interest on Bonds	\$322,616.40
Interest on Notes	111,137.99
Annual Credit to Amortization Fund for Discount on First Refunding Mortgage Bonds	9,808.51
Interest on Consumers' Deposit, etc.	717.19
Written off for Replacement Reserve	325,000.00
	<u>769,280.00</u>
Net Earnings carried to Surplus	\$ 636,041.02
Surplus	
Balance December 31, 1916	\$922,795.57
Credit adjustments prior years	1,472.61
	<u>924,268.18</u>
Dividends Paid	
1% April 1st, 1% July 1st, 1% October 1st, 1917, 1% January 2nd, 1918	619,600.00
Balance Surplus December 31, 1917	<u>\$ 940,709.20</u>

County of Spokane }  
 State of Washington } ss.

We hereby certify that we have examined the books and accounts of The Washington Water Power Company and that the Balance Sheet and Income Account attached hereto, are true exhibits of the condition and business of the Company. Property accounts are included in the assets at the book value and charges thereto for the fiscal year ended December 31, 1917, are bona fide capital expenditures.

COMMERCIAL ACCOUNTING CO., Inc.,  
 (Signed) H. E. Kaesemeyer, President

# STATEMENT OF PRINCIPAL EXPENDITURES IN 1917 FOR EXTENSIONS AND BETTERMENTS

Electric Light and Power	\$ 26,565.88
Buildings, Fixtures and Grounds	397,443.67
Distribution System and Equipment	\$424,009.55
Electric Railway System	32,407.51
Road and Structures	\$456,417.06

## FINANCIAL COMPARATIVE FIGURES

Year ending Dec. 31	Outstanding Stock	Outstanding Bonds	Notes	Earnings	Annual Allowance for Replacements	Net Earnings for Stock	Surplus to Date
1908	\$ 5,016,300	\$ 1,600,000	\$ 3,301,370	\$ 2,454,585	\$ 238,600	\$ 580,430	\$ 874,150
1909	7,223,200	5,547,000	25,000	2,788,742	273,600	675,036	860,499
1910	9,390,100	*5,838,000	775,000	3,155,223	314,400	918,773	1,071,041
1911	11,737,600	*5,731,000	.....	3,264,158	325,000	1,054,008	1,186,041
1912	14,081,900	*5,628,000	250,000	3,170,246	325,000	1,075,545	1,136,466
1913	14,081,900	*5,524,000	2,333,500	†2,914,950	325,000	1,109,191	1,119,105
1914	15,490,000	*5,425,000	2,910,000	†2,976,426	325,000	1,094,446	1,118,688
1915	15,490,000	*7,022,000	3,136,000	†2,750,485	325,000	723,657	986,946
1916	15,490,000	*6,905,000	1,910,000	†2,685,024	325,000	586,962	922,795
1917	15,490,000	*10,277,000	2,751,000	†2,856,213	325,000	636,041	940,709

\*Includes \$400,000 in Company's Treasury.

1917 Includes \$3,900,000 Bonds in Company's Treasury.

†Inter-departmental operations not included.

During 1917 there were purchased for the Sinking Fund \$128,000 of First Refunding Mortgage Bonds due 1939, making the total so purchased and cancelled to date \$928,000, and leaving outstanding in the hands of the public \$6,138,000 of this issue and \$3,900,000 in the Treasury of the Company. There are also outstanding \$239,000 Collateral Trust Bonds.

## ELECTRIC LIGHT AND POWER SYSTEM COMPARATIVE STATEMENT

	1912	1913	1914	1915	1916	1917	Comparison with 1916 Per Cent
Maximum Station Load, Horsepower	38,312	40,521	39,718	38,460	40,804	49,205	20.5 % Increase
Horsepower of Motors in Spokane	17,970	18,609	19,172	19,488	20,041	20,172	0.65 % Increase
Horsepower of Motors on Transmission Lines	20,992	25,244	29,980	28,753	31,001	40,579	30.8 % Increase
Number of Accounts	20,222	22,640	29,119	30,717	32,067	34,146	6. % Increase
Number of Meters in use	19,965	22,244	29,404	29,548	30,569	34,649	14. % Increase



## COMPARATIVE STATEMENT\*

Year	Passengers Carried	Car Miles Run	Car Hours Run
1908	19,520,942	3,393,479	420,836
1909	21,842,767	3,624,586	435,541
1910	24,730,145	3,990,653	465,516
1911	23,691,820	3,982,362	467,813
1912	20,726,062	3,698,584	432,213
1913	19,437,009	3,650,692	423,455
1914	17,840,796	3,647,640	414,200
1915	15,714,753	3,612,993	407,157
1916	15,601,850	3,666,944	413,259
1917	17,305,047	3,839,830	435,775

\*Statistics cover the whole system, excepting passengers carried, which are for city lines only.

The gross receipts of the Street Railway increased 15 per cent in 1917. The "one-man" cars are operated two-thirds of the total car mileage on our system. Our records show that there has been a perceptible decrease in accident occurring on lines over which the "one-man" cars are operated.

The receipts from the sale of power to the mining companies, etc., in the Coeur d'Alene region have increased 21 per cent over 1916. A considerable part of this increase is due to the smelter of the Bunker Hill and Sullivan Mining and Concentrating Company, which began operation in July. This smelter will be helpful to the other mining companies in that district, saving them the expense of shipping to smelters at a distance and giving returns more quickly to its customers, and will be of special value to the small producer who heretofore had practically no market for his ores.

A new mining feature in that district is dredging for gold near Murray in the river bed of the north fork of the Coeur d'Alene River. The first dredge began to use our power in December, 1917. Owing to recent improvements in ore concentration, resulting in increased savings of values, the mining companies are using more electrical power per ton of ore extracted. Some of the old ore dumps and tailings are now being profitably worked owing to these modern improvements in concentration. In order to handle the present and prospective increase of our power load in the mining district, and to improve the quality of our service, we are now constructing a third transmission line having a capacity of 18,000 horse power.

In our last annual report it was stated that 5,000 electric horse power had been sold to the Intermountain Power Company payable from October 1, 1917, and 5,000 additional horse power payable from October, 1918. This power is to be delivered at our Long Lake plant and is to be used in operating electrically the Chicago, Milwaukee & St. Paul Railway. Owing to the very high price of both labor and materials, the electrification of the western portion of this Railway has progressed slowly, but will probably be ready for the use of our current in the summer of 1919, when it is expected that another block of 5,000 horse power will be needed.

Under an agreement for exchange of power, the transmission lines of the Pacific Power & Light Company, which operates in the territory west of ours, were connected in December, 1917, with our lines at Lind, Washington, 82 miles southwest of Spokane.

We have made a contract with the Stevens County Power & Light company for the sale of power, delivered at the switch-board of our Long Lake station, at a satisfactory price. This power will be used in the development of magnesite and copper mines in the neighborhood of Chewelah, Washington, about 40 miles north of our Long Lake plant. It is expected that this consumer will take about 1,000 horse power within the next twelve months, and will be taking about 3,000 horse power within three years.

945 electric ranges and 390 water heaters for domestic use were sold during 1917, making the total number installed 1630 ranges and 650 water heaters, yielding an annual gross revenue of approximately \$90,000.

To meet the growing demands, it has been necessary to order the equipment of a third 22,500 H. P. unit at the Long Lake Power Plant to be installed and ready for operation in the Autumn of 1919.

Out of an issue of \$2,670,000 one year six per cent notes dated February 2, 1918, \$1,081,000 have been placed by Spokane financial institutions, mostly in the territory served by our Company.

Owing to the situation of our Company in the interior, it has not enjoyed, except in the mining district, the prosperity from war business which has been experienced in some parts of the country. The additional business that has come to it is of normal growth and will probably be permanent. Our Company is fortunate in having for sale an important amount of power which was developed at a cost much below what it would be at present. There is reasonable ground for expecting that the net earnings in 1918 will show a moderate increase.

W. A. WHITE,

Chairman of Finance Committee.

W. J. C. WAKEFIELD,

Chairman of Executive Committee.

D. L. HUNTINGTON,

President.



PLAINTIFF'S EXHIBIT No. 15  
BEFORE THE PUBLIC UTILITIES COM-  
MISSION OF THE STATE OF IDAHO.  
JOSEPH H. PETERSON, ATTORNEY  
GENERAL, *Complainant,*  
Case No. F—54  
Order No. 504.

vs.

THE WASHINGTON WATER POWER  
POWER COMPANY, a corporation,  
*Defendant.*

APPEARANCES:

J. P. POPE, Assistant Attorney General, At-  
torney for Complainant.

HANS H. CLELAND, Assistant Attorney  
General of Washington, Attorney for Pub-  
lic Service Commission of Washington.

F. T. POST AND JOHN P. GRAY, Attorneys  
for the Defendant.

J. M. GERAGHTY and ALEX H. WINSTON,  
Attorneys for Intervenor, City of Spokane.

INTRODUCTORY

On September 5, 1913, a complaint was filed by  
the County Commissioners of Shoshone County,  
State of Idaho, and the Federal Mining & Smelting  
Company, a corporation, against the Washington  
Water Power Company, known as Case No. F—6,  
complaining, that the rates and charges of the said  
Washington Water Power Company for electrical  
energy charged to the said consumers of said com-  
modity in the mining district in the said County of

Shoshone, hereinafter designated as the Coeur d'Alene District, were unreasonable and exorbitant and praying for a hearing in regard to the same.

On June 17, 1914, Joseph H. Peterson, then Attorney General of the State of Idaho, and attorney for the Public Utilities Commission of the State of Idaho, filed a complaint against the Defendant, Washington Water Power Company, complaining that the rates charged by the said Defendant Company in the towns of St. Maries, Troy, Moscow, Genesee and the Coeur d'Alene Mining District were unreasonable and exorbitant and praying that a date be set for a hearing on the same.

Several conferences were had by the Commission and the Defendant in regard to these rates, and certain reductions and concessions were made. This, however, was only a temporary solution of the problem.

Inasmuch as these two cases involve the rates of the Washington Water Power Company in the State of Idaho, they have been consolidated and will be hereafter considered under the title above mentioned.

It was impossible to hold a hearing in the above entitled matter by reason of the fact that the Complainants in Case No. F—6 were unwilling to go to the expense of having an appraisement of the defendant's property, while no appropriation had been made by the Legislature for the purpose of making such valuation. It was apparent, however, to all concerned, that a scientific investigation of rates



could not be conducted without an appraisement of defendant's property, both in the State of Idaho and in the State of Washington.

In the month of February, 1915, it was learned that the state of Washington was to hold a hearing involving the valuation of defendant's property and the reasonableness of the rates of the defendant in the State of Washington. A conference was held between the Public Service Commission of Washington and the Public Utilities Commission of Idaho and an agreement was reached whereby an appraisal of the property of the Washington Water Power Company in the States of Washington and Idaho could be made for the use of the two Commissions at their hearings about to be had, thereby reducing the expense incident to such appraisal by eliminating the duplication of work by the two Commissions. Arrangements were consequently made by the Public Service Commission of Washington and the Public Utilities Commission of Idaho whereby such an appraisal of the Defendant's property in the State of Washington and in the State of Idaho was made.

To carry out the idea of elimination of expense in the hearing, in case each Commission should hold a separate hearing, an agreement was reached by the two Commissions and the defendant, whereby a joint hearing was held at Spokane, in the State of Washington, commencing on February 4, and continuing for three days, after which a continuance was taken to April 8, 1918, and prior to the

date set for hearing the case further continued to the 24th day of April, for completion of testimony in regard to the valuation of the defendant's plant.

The question now at issue is only the question of the valuation of the defendant's property used and useful in rendering service to the citizens of Idaho and the citizens of Washington. After these Findings have been made a further hearing will be required for the purpose of apportioning such valuation to the several distribution districts and fixing reasonable rates.

#### HISTORY OF COMPANY.

The Washington Water Power Company was incorporated under the laws of the State of Washington, March 13, 1889, by F. Rockwood Moore, John D. Sherwood, H. Bolstor, W. S. Norman and Cyrus R. Burns, with an authorized capital stock of \$1,000,000.00, divided into 10,000 shares, par value \$100.00 each. This Company was organized for the purpose of uniting in one organization the electrical industry, both transportation and light and power, in the City of Spokane, and to develop the Monroe Street power site which was acquired by individual interests and sold to the company for the \$1,000,000 stock issued. In order to provide money to meet the expense of organization, assessments aggregating \$67,000.00 were levied on the stockholders during August, October, November and December, 1889.

On February 10, 1890, First Mortgage Bonds to the amount of \$500,000 were authorized and sold



at 90, yielding \$450,000, and on September 21, 1891, the capital stock was increased to \$1,500,000.00.

The Edison Electric Illuminating Company was organized under the laws of the State of Washington on April 18, 1888, with an authorized capital stock of 1000 shares par value \$100.00 and all issued. On August 15, 1890, an agreement was made whereby the property of this Company was taken over by the Washington Water Power Company, two shares of the latter company's stock being given in exchange for one of the Illuminating Company.

The Spokane Falls Water Power Company was organized January 5, 1889, under the laws of the State of Washington by Anthony M. Cannon, Edward J. Bricknell, Simon Oppenheimer, N. M. Strathorn, et al, with capital stock of \$500,000.00, divided into 5,000 shares par value of \$100.00. This Company never actively engaged in business, having been consolidated with the Washington Water Power Company soon after its organization.

The company originally furnished current for illuminating and industrial purposes within a limited area by the Edison three wire system, but as the city expanded and naturally the demand for service increased, an alternating system was installed to serve the then outlying districts; this in the year 1891. Business showed the usual increase from year to year until 1893 when in common with all other lines, loss of earnings were

shown, during subsequent years and until 1898 when the stockholders had to advance money to put the company on a sound financial basis. From 1898 the business shows a steady gain from year to year, commensurate with the growth of the city.

In 1903 the company built a transmission line to the Coeur d'Alene mining district in Idaho, and in 1904 commenced work on the Post Falls plant which was completed and placed in operation late in 1906.

During 1905 the site on which the company office building is now situated was purchased and work started in the building, same being completed during 1907.

In 1906 and 1907 a transmission line was constructed through the Palouse country to Moscow and Genesee to serve the Idaho-Washington Light and Power Company in all of the towns in which it operated.

In 1907 and 1908 a transmission line was constructed to the Big Bend country to serve the Big Bend Light and Power Company, in the towns of Reardan, Ritzville, Sprague, Harrington, Lind and Davenport, and at present extends westward to Odessa and Hartline.

Owing to the increase in load due to the extension of the transmission system it became necessary to develop additional power, consequently, the site at Little Falls was purchased and development work started in 1907, and the plant was completed and placed in operation during 1910.



During 1906 a site was purchased in Ross Park Addition and a steam generating plant was erected. This plant, however, was only operated during 1908, 1909 and 1910. During the years 1907 and 1909 inclusive this plant was in an operative condition and served as a standby equipment during which time it was necessary to insure continuity of service. Since 1910, however, the capacity of the hydro-electric plants has been such as to make such standby equipment unnecessary for safe operation.

In 1910 this Company purchased the property of the Colfax Electric Light & Power Company for \$180,000.00. This Company was incorporated in Washington with a capital of \$125,000.00 and did the entire light and power business of the City of Colfax. The defendant company also constructed a transmission line North from Post Falls to Newport to serve the Northern Idaho and Montana Power Company's Washington and Idaho properties.

In 1910 a site was purchased and the preliminary work of development of the Long Lake property started. This plant is designed to furnish ultimately a total of 50,000 K. W., but at present capacity is one-half, as only two units have been installed.

On July 1, 1913, the Company acquired the Idaho-Washington Light & Power Company, together with all its property in the towns of Mos-

cow, Genesee, Troy, and St. Maries, Idaho, and Tekoa, Garfield, Uniontown, Palouse, Farmington, Oakesdale and Pullman, Washington, for the sum of \$450,000.00 of which \$425,000.00 was paid in cash and the liability of \$25,000.00 outstanding bonds of the Moscow Electric Light and Power Company assumed. These bonds were retired during the year of 1914.

The initial installation in the City of Moscow was made by M. J. Shields Company in 1894. The plant was operated under this firm title until 1904, when the Moscow Electric Light and Power Company was organized under the laws of the State of Idaho. About this time these same interests incorporated the Genesee Light & Power Company to furnish light and power service to the inhabitants of the town of Genesee and a contract entered into whereby power was obtained from the Moscow Electric Light and Power company.

In 1905 the Moscow Company purchased for \$6,000.00 the lighting and power property at Pullman, owned and operated by the city, dismantled the steam power plant and extended its transmission system to this point.

The original plant in the town of Tekoa was owned and operated by W. T. McCaskey, who failed to make a financial success of the venture and the property passed to the First National Bank of Tekoa to satisfy a debt. The First National Bank of Tekoa sold it to Mahoney Bros., who se-



cured franchises to supply both light and power and operated the plant for several years and the steam and pumping plants were sold to the town and the electric plant to the Moscow Electric Light and Power Company. At the time of sale (1906) power for operation was obtained from the Washington Water Power Company, the steam plant being maintained as a standby only. The Moscow Electric Light and Power Company, at the time of organization of the Idaho-Washington Light and Power Company, was operating in Moscow, Pullman, Tekoa, Colton, Farmington, Garfield, Oakesdale and Uniontown, service having been extended to the last mentioned five towns during 1906 and 1907.

The Idaho-Washington Light and Power Company was organized under the laws of the State of Washington with a capital stock of \$500,000.00 divided into 5,000 shares of a par value of \$100.00 of which \$444,000.00 was issued at the beginning. This company absorbed the Moscow Electric Light and Power Company and the Genesee Light and Power Company, and later acquiring by purchase the St. Maries Light and Power Company, the Troy Light Plant and the Palouse Light and Power Company.

The Palouse Light and Power Company was incorporated on December 30, 1904, under the laws of the State of Washington with a capital stock of \$20,000.00, divided into 200 shares par value

\$100.00 all issued. This property was sold to M. J. Shields on February 3, 1909, who operated the plant until December 31, 1911, when it was taken over by the Idaho-Washington Light and Power Company at the book value, viz, \$26,840.14.

The defendant company also purchased in 1913 for \$8,800.00 the plant at Wilbur owned and operated by the Wilbur Electrical Company, organized under the laws of the State of Washington with a capital stock of \$30,000.00, of which \$10,600.00 was issued.

During 1904 and 1905 the Lewiston-Clarkston Improvement Company built 32.32 miles of transmission line from Leon Junction north, and installed substation equipment at Moscow, Pullman, Genesee and Uniontown for the purpose of supplying power under contract with the Moscow company. The aforementioned property was most essential to the operation of that part acquired from the Idaho-Washington Light and Power Company; therefore, the Washington Water Power Company bought it from the Lewiston-Clarkston Improvement for \$52,250.00. This also connects the two systems and permits of the exchange of power in case of need by either corporation.

The Big Ben Light and Power Company was organized under the laws of the State of Washington on August 1, 1907, with capital stock authorized of \$300,000.00 and \$271,000.00, issued by W. C. Sivyor, Eugene Enloc, Thomas K. Binnie,



D. B. Fotheringham and H. L. Bleecker, for the purpose of uniting under one management a number of properties located in the Big Ben district, viz:

Davenport Machinery Company, Davenport,  
William Brodio, Harrington,  
Reardan Light Co., Reardan,  
Ritzville Electric Co., Ritzville,  
Sprague Electric Light Co., Sprague.

Little is known as to the investment and operations of the above mentioned companies for the reason that books of account were not available.

The first company to enter the local transportation field in Spokane was the Spokane Falls Cable Railway Company, which was organized on May 19, 1888, under the laws of the State of Washington, with capital stock of \$200,000.00, divided into 2,000 shares par value \$100.00 by J. H. Kinnard, B. H. Mason, Alfred S. Moore, J. D. Sherwood and J. M. Thompson. This corporation, as its name implies, constructed and operated a single track cable line.

The next company to obtain a franchise for the transportation of passengers was the Spokane Electric Railway Company, incorporated under the laws of the State of Washington with a capital stock of \$100,000.00 divided into 1000 shares par value of \$100.00 by W. M. Byers, Hall J. Cook, H. E. Roughton and W. R. Lynch.

Other railway companies which built and operated lines were as follows:

Spokane Street Railway Company,  
City Park Transit Company,  
Ross Park Street Railway Company,  
Arlington Heights Motor Railway Company,  
Lidgerwood Electric Railway Company.

All of these lines were either merged with or purchased by the Washington Water Power Company.

The Falls City Land and Improvement Company was formed under the laws of the State of Washington. As an inducement to build and operate railway lines in certain sections of the city, land subsidies were given and as the value of the land obtained in this way was considerable, and its care and sale entirely foreign to railway operations, the aforementioned company was organized to take over all non-operating or investment property.

The Natatorium Company was formed as a subsidiary to the Washington Water Power Company to own and operate an amusement resort known as Natatorium Park, but as the primary object of this park was to attract railway travel and it was not self supporting, the property was transferred to the railway department and is now so operated.

I have included in this statement a description of such corporations and companies and light and power properties which have been purchased or absorbed by the Washington Water Power Company recently and which are directly connected with



the light and power business of the Washington Water Power Company, but have not included in any of the corporations going to make up the railway division of the Washington Water Power Company business.

#### DESCRIPTION OF PROPERTY.

The property of the Washington Water Power Company used for light and power purposes can be divided into four classes, as follows:

A. Generating Stations and Appurtenant Structures and Equipment:

##### GENERATING STATIONS:

The current produced by this company is generated in four hydro-electric plants located on the Spokane River as follows:

1. POST FALLS PLANT is in Idaho about seven miles below the outlet to Coeur d'Alene Lake, four miles East of the Idaho Washington Boundary line, twenty-two miles East of the City of Spokane and about forty-five miles west from the center of the Coeur d'Alene mining territory.

This station is designed and constructed for an ultimate installation of six units, five of which are now installed and in operation, each consisting of a double runner, horizontal type, central discharge Francis water wheel directly connected to a 2250 K. W., 2300 Volt A. G. General Electric Generator, together with the necessary appurtenances, such as governors, switchboards, etc.

The total installed capacity of this plant is, therefore, 11250 K. W. or about 15865 H. P.

The normal head under which this plant operates is 54 feet and the stream flow during low water period is 1290 sec. ft., thus giving on a basis of 75% efficiency, 5930 continuous horse power.

2. THE SPOKANE PLANT is located at about the center of the City of Spokane where there is now in operation a rather antiquated generating station equipped with two Francis turbines, each direct connected to 2250 K. W. A. C. generators, in addition to a series of small water wheels operating D. C. generators varying in capacity from 200 to 1200 K. W. The total installed capacity of this plant is about 3800 K. W. or about 11730 H. P.

This plant operates under a head of 72 feet with a minimum stream flow of about 2040 sec. ft. The exact present efficiency of this plant is not known, but is perhaps sufficient to give a continuous hydraulic capacity during low water of about 10,000 horse power.

This was the first generating station constructed by the company, and much of the machinery and equipment is antiquated and out of date, but is still in operation.

The ultimate development at this site contemplates the abandonment of the plant herein last above described and the construction of a new plant to utilize the entire available head, 144 feet in a generating station of the Niagara Falls type. Plans for this new plant have been prepared and some construction of a preliminary character has been done thereon. When completed this station



will have a continuous hydraulic capacity, during low water of 26,680 horse power based on efficiency of 80%, which factor should easily be attained.

3. THE LONG LAKE PLANT is situated about 24 miles northwest from the City of Spokane. The ultimate development at this plant contemplates four 23,500 h. p. water turbines, each direct connected to a 12,500 K. W. generator.

Two of these units are already installed and in operation, a third unit has been ordered and the preliminary work of installing the same is under way. Complete provision has been made at the controlling gates and forebay and in the generating station for the installation of the fourth unit.

The present installed capacity of this plant is 37,000 h. p. and the ultimate installed capacity will be 74,000 h. p. The present continuous hydraulic capacity during low water is 37,000 h. p. The ultimate continuous hydraulic capacity will be 42,800 h. p.

The head at this plant is 168 feet and was created by the construction of a gravity overflow type concrete dam. In addition to providing a head this dam also creates an artificial lake of considerable size wherein water may be impounded for use during the ordinary short peak load period occurring daily in the operation of the system.

4. LITTLE FALLS PLANT is situated about 30 miles northwest from Spokane and about five miles below Long Lake. This plant was com-

pleted in 1910, and is equipped with four units, each consisting of a 9000 h. p. I. P. Morris Horizontal twin turbine direct connected to a 5500 K. V. A., 4000 V. A. C. generator, together with all appurtenances such as governors, switchboards, etc. The installed capacity of this plant is, therefore, 22,000 K. V. A. or 29,330 h. p.

The plant operates under a head of 73 feet with a low water flow of 2805 sec. ft., thus giving a continuous hydraulic capacity of 18,130 h. p. based on 75% efficiency, the actual efficiency attained.

#### 5. SUB-STATION AND TIE LINES:

The four generating stations are linked together by tie lines, and under normal market conditions the entire system is operated as a unit, and for this reason the tie lines and appurtenant substations are considered a part of the generating equipment.

Each generating station is equipped with transformers necessary for the delivery of current to the tie lines at 60,000 volts, in addition to such transformers and switching apparatus as is necessary in supplying current to the various transmission lines radiating therefrom, and these are all considered a part of the generating equipment.

The 29th Avenue substation located at Spokane, No. 8 substation at opportunity, and the Cataldo substation are largely switching stations from which points the various transmission lines are served and they are, therefore, considered a part of the generating system or equipment.



The Little Falls plant is connected to the 29th Avenue substation by what is known as the Little Falls Tie Line or Tower Line, and to Long Lake by the Long Lake Tie Line. Post Falls is connected to the 29th Avenue substation by Post Falls Tie Lines Nos. 1 and 2, and Coeur d'Alene transmission lines Nos. 1 and 2 serve to connect substations No. 8 and Cataldo with the tie line system.

Spokane plant is connected with the 29th Avenue sub-station by a tie line.

The 29th Avenue sub-station thus becomes a switching station for the entire system, to which point all tie lines feed and from where current is delivered to the transmission lines radiating therefrom and extending to the various market areas.

#### B. TRANSMISSION AND TRANSFORMATION SYSTEM.

The primary transmission lines carry 60,000 volt current and are designated and described as follows:

1. Big Bend Line begins at 29th Avenue substation, extends westward and with its various branches serves what is known as the Big Bend country.

2. The Palouse line extends southward from Sub-station No. 8 and serves the Palouse district situated in both Washington and Idaho. This is a single line extending south to Lewiston, a distance of more than 100 miles.

3. The Newport line extends north from Post Falls plant to Newport. The lines hereinabove described all serve farming country with the attendant small cities, towns and rural districts.

4. Coeur d'Alene Line No. 2 extends easterly from Post Falls to Cataldo, thence easterly to Wallace and vicinity, while Coeur d'Alene Line No. 1 extends from a point near Bell on the Palouse line to Cataldo, thence easterly to the Coeur d'Alene mining district.

5. Spokane-Hillyard district is served from lines beginning in the Post Street sub-station and from a small transformer equipment located in the steam plant building.

All of the transmission lines hereinabove described are of wooden pole construction with copper conductors.

Substations are located at the various market centers in the main transmission system where the current is stepped down and from which stations the various customers are served in some instances through low voltage lines and local distributing lines.

#### C. DISTRIBUTION SYSTEMS:

The distribution systems embrace all property, both aerial and underground, between the substations and the consumer's premises or point of delivery, such as pole lines, underground conduits, line transformers, service connection and meters.

The Washington Water Power Company serves a large area which, for the purpose of this investi-



gation, has been divided into districts, and the communities comprised in each district, together with the wholesale customers served, are as herein-after tabulated.

## WASHINGTON.

### a *Railways.*

01 Street Railway.

02 Intermountain Railway.

### b *Spokane Hillyard District.*

01 Spokane.

02 Hillyard.

### c *Spokane Suburban District.*

01 Opportunity.

02 Post Falls Irrigation Co.

03 Silver Lake Irrigation Co.

04 Otis Orchard.

05 Meadow Lake-Hayford.

### d *Big Bend District.*

01 Almia.

02 Custom.

03 Davenport.

04 Harrington.

05 Hartline.

06 Lind.

07 Odesea.

08 Reardan.

09 Ritzville.

010 Sprague.

011 Wilbur.

e *Palouse District.*

- 01 Belmont.
- 02 Colfax.
- 03 Colton.
- 04 Diamond.
- 05 Elberton.
- 06 Endicott.
- 07 Farmington.
- 08 Garfield.
- 09 Johnsons.
- 010 Latah.
- 011 Oakesdale.
- 012 Palouse.
- 013 Pullman.
- 014 Rockford.
- 015 St. John.
- 016 Spangle.
- 017 Sunset.
- 018 Tokoa.
- 019 Uniontown.

f *Other Utilities.*

- 01 Cheney Light & Power.
- 02 Enloe Electric Co.

## IDAHO.

a *Palouse District.*

- 01 Genesee.
- 02 Moscow.

b *Coeur d'Alene District.*

- 01 Kingston.
- 02 Marsh Mill.
- 03 Mines.



04 Osborne.

05 Sunset.

c *St. Maries District.*

Other Utilities.

01 Inland Empire System.

02 Kootenai Power Co.

03 Northern Idaho & Montana Power Co.

04 Northwest Light & Water Co.

05 Post Falls Light & Power Co.

06 Rathdrum Electric Co.

07 Washington Idaho Water, Light and  
Power Co.

d *General Property.*

This covers all property the use of which is common to the entire system and therefore cannot be assigned to any particular department and must be apportioned between states, and in turn, districts and communities, and is as follows:

1. General Office, Land and Buildings.
2. Garage and Equipment.
3. Stores and Working Capital.

VALUE OF THE PLANT.

A complete and elaborate appraisal of the Washington Water Power Company's property in the State of Washington and in the State of Idaho has been made of all property owned by said company on June 30, 1915. The basis used in the valuation is the average of the unit prices for the five years preceding June 30, 1915. Additions to said property from June 30, 1915, to December 31, 1915, in the total sum of \$461,433.00, have been included

for reasons as will hereinafter appear; also additions to plant made during the year 1917, in the sum of \$397,132.00 have been added, bringing the valuation down to December 31, 1917. These additions have been included on the basis of the actual amount expended for the same. This appraisal was made by the engineering forces of the two states under the supervision of the Commissions of both states.

The books and records of the Company were audited by the accounting forces of the Commissions of both states. Fortunately, fairly complete records and books of account have been kept by the Company, so that a fairly accurate report of the dealings and operations of the Company, since its organization, has been made and embodied in a report. This report is brought down to December 31, 1917.

It is contended by counsel for defendant that if a valuation should be fixed by the Commission as of December 31, 1916, then the basis for ascertaining unit prices should be the average unit prices for the five years preceding December 31, 1916, instead of the average unit prices for the five years preceding June 30, 1915. We have shown in Table 1 below what the cost of reproduction would be on both bases, plus the additions to December 31, 1917, and the actual cost of book cost of the company's plant to December 31, 1917.



## COST OF REPRODUCTION

At June 30, 1915

Prices

June 30, 1910—June 30, 1915  
WASHINGTON IDAHO

TOTAL

## Overflow Rights &amp; Power Sites.

Spokane .....	\$ 350,670.00			
Post Falls .....	77,143.00			
Little Falls .....	7,367.00			
Long Lake .....	1,000,488.00			
Coeur d'Alene .....	557,965.00			
Gen'l. Office Bldg. ....				
*Land .....	271,785.00			
Power Plants .....	6,998,897.00			
Storage Batteries .....	178,338.00			
Transmis'n Lines .....	1,047,236.00			
Rural Extens'ns .....	79,580.00			
Telephone Lines .....	98,198.00			
Substations .....	1,492,281.00			
Dist'n. Systems .....	2,903,210.00			
Misc. Property .....	139,181.00			
Stores W'king Cap. ....	278,700.00			
Land & Eastments .....	253,811.00			
Total .....	\$15,094,742.00			
Non-Op. Property .....	993,855.00			
Non-Op. Land .....	420,984.00			
Total .....	\$16,409,581.00			
Addns. 1915-'16 .....	308,552.00			
Addns. 1917 .....	272,396.00			

Less:

Steam Plant,

Spokane .....

Steam Plant,

Colfax .....

Central Tract and

Other property .....

Franchises .....

\* Railway Proportion Deducted.

At June 30, 1915

Prices

December 31, 1912—December 31, 1916  
WASHINGTON IDAHO

TOTAL

TOTAL

\$ 350,670.00	\$ 350,670.00	\$ 350,670.00	\$ 553,644.00
77,143.00	77,143.00	77,143.00	109,622.00
7,367.00	7,367.00	7,367.00	102,842.00
1,000,488.00	1,000,488.00	1,000,488.00	1,000,488.00
557,965.00	557,965.00	557,965.00	557,965.00
286,539.00	286,539.00	286,539.00	227,522.00
7,378,561.00	1,174,729.00	8,553,290.00	8,000,836.00
191,000.00		191,000.00	154,450.00
1,152,080.00	731,132.00	1,883,212.00	1,568,303.00
87,149.00	78,228.00	165,377.00	
114,046.00	35,396.00	149,442.00	118,756.00
1,600,839.00	405,543.00	2,005,882.00	1,707,352.00
3,224,353.00	60,476.00	3,284,829.00	4,071,756.00
144,054.00		144,054.00	190,569.00
290,185.00	13,440.00	303,625.00	291,500.00
253,811.00	46,417.00	300,228.00	444,829.00
\$16,081,142.00	\$ 79,969.00	\$19,261,111.00	\$19,100,434.00
943,093.00	45,759.00	988,852.00	906,908.00
420,984.00		420,984.00	
\$17,445,219.00	\$3,225,728.00	\$20,670,947.00	\$20,007,342.00
308,552.00	171,864.00	480,416.00	
272,396.00	124,736.00	397,132.00	397,132.00

879,680.00

19,238.00

420,984.00

1,319,902.00

20,228,598.00

31,763.00

19,529,329.00

Kootenai County.

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It is even contended by counsel for defendant that if the Commissions should find the value for rate making purposes, as of December 31, 1917, that we should take the average unit prices for the five years preceding December 31, 1917, thus giving the Company the advantage of the 1917 prices. It is a notorious fact that the prices of material and labor during the year 1917 ranged from 50 to 100 per cent higher than the average for the five years preceding June 30, 1915, while some classes of material were two or three times higher than the average prices taken in this appraisal. This would be a rank injustice upon the public and would violate the letter and spirit of the law. To show the absurdity of this position it is only necessary to consider the converse of the proposition, that is, if the Commissions were valuing the property at a time when the prices of material and labor were away below normal, defendant would not then urge that we take the prices under such conditions. A valuation based upon such prices would be a grave injustice to the utility. The very purpose of taking the average prices for a period of years is to avoid the pitfall of securing a valuation based upon abnormally low or high prices. In the judgment of the Commission the prices for labor and material during the year 1917 were abnormally high and should not be included in the average. The Commission feels that by taking the average unit prices for the five years preceding December 31, 1916, a fair valuation can



be obtained of all property installed up to that time. On account of the unusual conditions and abnormal prices prevailing for the year 1917 we have not applied average prices for a period of years to the additions to plant from December 31, 1916, to December 31, 1917, but have included these additions in the Cost of Production on the basis of actual cost.

### APPORTIONMENT BETWEEN LIGHT & POWER AND RAILWAY.

The Washington Water Power Company owns the Street Railway System in the City of Spokane and Hillyard, and the Interurban Railway system running to Medical Lake and Cheney. None of this property has been included in the valuation of the Light and Power System herein considered. The Railway and Interurban systems have been considered only as customers of the Light and Power System. The General Office Building and Lands of the Company in the City of Spokane are used in common by the Washington Water Power Company in conducting the Light and Power business and the Railway business and we have, therefore, apportioned the actual cost and the cost of reproduction of the General Office Building and Lands between the Light & Power business, and the Railway business on the gross revenue basis. The amount apportioned to Light and Power is set forth in Table 1 herein.

It was urged by Henry L. Gray, engineer for the Washington Water Power Company, that the railway feeders, being the conductors carrying the electrical energy from the sub-station to the point of connection at the trolley should be included in the Light and Power property. The Cost of Production of the feeders is estimated by Mr. Gray at \$364,502.00. The Commission's engineers, however, have assigned this property to the Railway systems. The Classification of Accounts for Electric Railways prescribed by the Interstate Commerce Commission, issue of 1914, Account No. 521, "Distribution System" provides for this class of property as follows:

"This account shall include the cost of labor and material used in constructing the distribution system, including overhead and underground feeders for transmitting low tension power from power stations and sub-stations with insulators and connections. "The Commission therefore finds that these feeders are properly a part of the Railway System.

#### ESTIMATED PAST DEPRECIATION.

Below in Table 11 will be found an estimate of the Cost of Reproduction less depreciation of all property used and useful in the business on December 31, 1917, first, based upon the unit prices for five years preceding June 30, 1915, and second, based upon the unit prices for the five years preceding December 31, 1916:



TABLE 11.  
COST OF REPRODUCTION LESS DEPRECIATION

	WASHINGTON	IDAHO	TOTAL
Power Plants .....	\$ 5,737,224.00	\$ 702,834.00	\$ 6,440,058.00
Transmission Lines.....	668,903.00	408,620.00	1,077,523.00
Substations .....	971,399.00	226,901.00	1,198,300.00
Storage Batteries.....	119,308.00	.....	119,308.00
Distribution Systems .....	1,798,441.00	32,220.00	1,830,661.00
Rural Extensions .....	59,623.00	52,638.00	112,261.00
Telephone Lines .....	60,774.00	13,249.00	74,023.00
Miscellaneous .....	232,358.00	.....	232,358.00
General Office Bldgs. ....	196,631.00	.....	195,631.00
Additions 1915-1916 .....	298,423.00	146,908.00	445,333.00
Additions 1917 .....	267,629.00	122,553.00	390,182.00
Overflow Lands & Power Sites..	1,358,525.00	635,108.00	1,993,633.00
Lands and Easements.....	253,811.00	46,417.00	300,228.00
Non-operating Property .....	41,800.00	42,586.00	84,386.00
Stores and Working Capital.....	278,700.00	12,800.00	291,500.00
General Office Land .....	82,072.00	.....	82,072.00
<b>Total .....</b>	<b>\$12,424,623.00</b>	<b>\$2,442,834.00</b>	<b>\$14,867,457.00</b>
 Plant Account .....	 \$ 6,176,633.00	 \$ 752,032.00	 \$ 6,928,665.00
Transmission Lines .....	715,726.00	437,223.00	1,152,949.00
Substations .....	1,039,397.00	242,784.00	1,282,181.00
Storage Batteries .....	127,660.00	.....	127,660.00
Distribution Systems.....	1,934,332.00	34,475.00	1,968,807.00
Rural Extensions .....	63,769.00	56,323.00	120,092.00
Telephone Lines .....	65,028.00	14,176.00	79,204.00
Miscellaneous .....	248,623.00	.....	248,623.00
General Office Bldg. ....	209,325.00	.....	209,325.00
Additions 1915-1916 .....	298,425.00	146,908.00	445,333.00
Additions 1917 .....	267,629.00	132,553.00	390,182.00
Overflow Lands & Power Sites..	1,358,525.00	635,108.00	1,993,633.00
Lands and Easements.....	253,811.00	46,417.00	300,228.00
Non-operating Property .....	41,800.00	42,586.00	84,386.00
Stores and Working Capital.....	278,700.00	12,800.00	291,500.00
General Office Lands.....	82,072.00	.....	82,072.00
<b>Total .....</b>	<b>\$13,161,455.00</b>	<b>\$2,543,385.00</b>	<b>\$15,704,840.00</b>

The evidence discloses the fact that the plant is in good operating condition and being operated at a fairly high state of efficiency, except the generating plant at Monroe Street, Spokane. This plant is the first hydraulic plant constructed, and the generating equipment is old and antiquated. Two of the water wheels were installed as early as 1890, and three generators installed in 1891. This plant is not now being operated and cannot be operated

with as high an efficiency as a new plant with modern, up-to-date equipment. The intention of the company is to continue to operate it until such time as a new hydraulic plant is constructed, utilizing the full head of 144 feet at these falls. The Company expects to commence construction on this new plant in a short time so as to take care of estimated future demands.

The estimated Cost of Reproduction as shown in Table 1, based upon unit prices for five years preceding December 31, 1916, is \$20,228,593.00, while the estimated accrued depreciation on the depreciable property is \$4,523,763.00, leaving the estimated cost of reproduction less depreciation value at \$15,704,840.00. The total amount actually carried on the books of the company in the depreciation Reserve account up to December 31, 1917, is approximately the sum of \$853,615.00. This sum, however, is not carried as cash on hand but the same has been reinvested in the plant and is reflected in the reproduction cost.

#### WORKING CAPITAL AND STORES ACCOUNT.

On June 30, 1915, the company had on hand materials and supplies, as shown by their records, of the value of \$163,500.00. Mr. J. S. Simpson, engineering accountant for the Public Service Commission of Washington, estimated that two months average operating expenses, including taxes and excluding stores account, would be sufficient to meet all reasonable demands of the Company. This



he estimates at \$128,000.00, or a total of working capital and stores account of \$291,500.00. In view of the fact that outstanding accounts receivable are collected every thirty days and the further fact that taxes are payable annually, the Commission finds that \$291,500.00 is a fair and reasonable amount to be allowed for working capital and stores account.

### DEVELOPMENT COST AND GOING VALUE.

We have made a table showing the actual investments in Light and Power property, net earnings and rate of return earned upon said investment from the year 1892 to 1916 inclusive, as follows:

TABLE 111

Year	INVESTMENT	NET EARNINGS	RT. OF RETURN
1892	640,584.00	113,237.00	17.67
1893	657,526.00	89,945.00	13.67
1894	772,916.00	69,393.00	8.97
1895	775,269.00	41,642.00	5.37
1896	777,896.00	53,362.00	6.86
1897	778,162.00	39,368.00	5.06
1898	786,113.00	68,815.00	8.75
1899	909,746.00	96,966.00	10.66
1900	1,159,589.00	113,368.00	9.78
1901	1,162,926.00	128,692.00	11.07
1902	1,279,130.00	136,150.00	10.64
1903	1,917,931.00	184,493.00	9.62
1904	2,031,186.00	271,964.00	13.39
1905	2,616,977.00	351,372.00	13.43
1906	3,401,183.00	462,285.00	13.59
1907	5,270,623.00	621,981.00	11.80
1908	6,686,380.00	741,972.00	11.10
1909	8,432,247.00	889,079.00	10.54
1910	11,176,003.00	1,032,776.00	8.76
1911	13,715,843.00	1,195,944.00	8.65
1912	15,199,634.00	1,280,370.00	8.42
1913	17,168,434.00	1,384,283.00	8.06
1914	19,153,879.00	1,429,342.00	7.46
1915	19,505,187.00	1,347,580.00	6.91
1916	19,747,605.00	-1,212,856.00	6.14

The net earnings shown above include depreciation. From the above it appears that the net

earnings of the Company were sufficient to yield high return upon the investment from the very early stages of the business. In 1895, 1896 and 1897 the net earnings were small, but we must not forget that during those years business was at a very low ebb. During those years it wasn't a question of how large returns should be but how to keep your head above water and keep out of bankruptcy court. During the years 1914, 1915 and 1916 there is a slight falling off in the rate of return earned. That is occasioned by large additions to capital account by reason of the construction of Long Lake plant with no corresponding increase in net revenue. The facts are that after the completion of the Long Lake plant and up to the present time, the demand has not been sufficient to consume the possible output. In other words, since the completion of that Long Lake plant there has been idle plant and will continue to be so until such time as the demand equals the generating capacity. In Table 111 above is included the investment for the Spokane steam plant which has not been used since 1910 and is now considered by the Commission as non-operating property.

It further appears to the Commission that the net earnings of the Company have been sufficient to pay a reasonable return upon the investment, set aside a reasonable allowance annually for a depreciation reserve and to cover any expenses



incurred in building up the business. That being true, this Commission is not inclined to allow any large amount to be capitalized to cover this feature.

The Supreme Court of Idaho in the case of *Murray v. Public Utilities Commission*, 27 Ida. 603 discussing the subject of "going value" at page 621, said:

"If evidence is offered to show that certain expenses have been incurred in building up the business, then this may be considered by the commission as one of the elements under the head of 'going concern value.' Further than this, we are of the opinion that the commission should not attempt to calculate or segregate any specific theoretical value which attaches to the plant or system of the petitioner, by reason of the fact that it is a going concern, but that this fact should be considered in estimating the value of the physical property and assets of the petitioner. In other words, the question as to the value of petitioner's property and investment should be treated, and viewed, by witnesses and by the Commission, in the light of the fact that the petitioner's plant and system are a going concern: that they are in actual, successful operation."

No evidence having been offered in this case that any sum or sums have been expended in building

up the business, the Commission has, therefore, not attempted to arrive at any specific sum as the "going concern value" of this plant, but the same has been taken into consideration in finding and determining the present value of the entire plant of the defendant.

### NON-OPERATING PROPERTY

We have eliminated certain tracts of land in the city of Spokane which never have been and in all probability never will be used in the operation of defendant's light and power property. Certain city lots carried in the Cost of Reproduction at \$21,138.00 have been eliminated. These lots are not used in any way in connection with the operation of defendant's plant and are purely investment property. In the Cost of Reproduction value as shown in Table 1 herein, certain store-house land situated in Post's re-survey and Addition to the City of Spokane being part of Lot 11, Block 3, appraised at \$19,837.00 was considered by the Commission's engineers as non-operating property and the value was therefore deducted.

The steam plant at Colfax, carried in the appraisement at \$18,235.00 should be eliminated. This is no longer used in the business. There is also the steam plant at Spokane, appraised at \$833,820.00, and steam plant lands valued at \$13,845.00, which have been eliminated for the reason that the same are not now used and have not been used for some years past. These steam plants have



in the past been used as standby service and were quite necessary in the operation of the business, when so used. It is not fair and right that these steam plants should now be eliminated without some provision being made for taking care of that investment. The records show that this steam plant property at Spokane has been carried in a steam plant account on the following basis representing actual cost as follows:

Steam Plant Spokane .....	\$867,843.00
" " Lands—Spokane .....	28,830.00
" " Colfax—appraised value .....	18,235.00
Total .....	<u>\$906,908.00</u>

That steam plant account should be credited with depreciation up to December 31, 1917, in the sum of \$332,441.00, the estimated accrued depreciation by the engineering staff, together with \$148,722.00, this being the amount realized to date from sale of Spokane Steam Plant Equipment. This account should also be credited with the sum of \$12,814.00, the estimated accrued depreciation on the Colfax steam plant to December 31, 1917. This leaves a balance of \$412,831.00 that should be carried into an account designated "non-operating property" and hereafter to be credited with such further sums as may be realized from the sale of this unused property. The balance of this account should be amortized as quickly as the net revenues of the company will permit. Until such time as it may be amortized it should be credited annually with a depreciation allowance and be considered as Capital.

The Company, in acquiring those water power rights at Spokane, purchased a number of tracts of land that are not now and will never be useful in the Light and Power business. We herewith submit a list of such parcels of land which were classified by Mr. Huntington as non-used property, together with the appraised value as carried in our cost of reproduction, as follows:

CENTRAL TRACT:		
1-3 of	(a)	\$ 49,000.00
	(b)	8,775.00
	(c)	26,147.00
	(f)	93,482.00
	(g)	20,000.00
	(h)	100,000.00
	(i)	21,000.00
		<hr/>
		\$318,404.00
Overhead 15%		47,760.00
		<hr/>
Total		\$366,164.00

All of this property has been eliminated as non-used property.

It was urged at the hearing by counsel for the City of Spokane, Intervenor, that all of the lands and water power rights connected with the Upper Spokane Falls should be eliminated for the reason that this property has been owned for a long time by the Company and that no part of the same has been used in the light and power business, and is not now being used. Mr. Huntington estimated that by January 1, 1921, with the contracts for additional power that the Company now have together with an ordinary increase in the demand, which has been estimated at 15% per annum, the full plant capacity of the plants now installed would be fully utilized. The only power site that can be then developed is the Upper Spokane site. This anticipated demand,



coupled with the fact that the Monroe Street plant equipment is antiquated and insufficient, will require the Company to commence the installation of a new, up-to-date plant at the Upper Spokane site, utilizing the 144 foot head, so as to be able to take care of the business demand by the year 1921. This Company is required to look into the future far enough to be prepared to take care of all reasonable demands that may be made upon it. That being true this Commission, under the evidence in this case, is not justified in classifying all this Upper Spokane Falls property of the defendant company, both tangible and intangible, as non-used property.

## POWER SITE AND OVERFLOW LANDS AND WATER RIGHTS

In Table IV below will be found a complete statement, showing the number of acres of land owned by the Company in connection with the Coeur d'Alene Lake Storage, and the number of acres owned at each power site, together with the actual cost and appraised value of the same.

TABLE IV.

	Number of acres owned in fee	No. acres held under easements	Total number acres	Appraised value	Actual cost
Coeur d'Alene					
Lake .....	1,730.70	13,699.66	15,430.44	557,965.00	567,965.00
Post Falls .....	293.69	.....	293.69	77,143.00	109,622.00
Spokane .....	56.76	.....	56.76	350,670.00	553,644.00
Long Lake .....	6,750.20	389.49	9,139.69	1,000,488.00	1,000,498.00
Little Falls .....	466.34	8.97	475.31	7,367.00	102,842.00
Total.....	11,297.77	14,098.12	25,395.89	1,993,633.00	2,324,561.00

In Table V below we have set forth the output of each of the four plants, considering Spokane developed at the 144 foot head, based upon the minimum flow of the Spokane River, being 140 days in the year 1904, and the increased output of each plant above the minimum, occasioned by the possible use of the storage waters of Coeur d'Alene Lake.

TABLE V.

	Original Low Water Output H. P.	Increase Through Bondage H. P.	Total H. P.
Post Falls .....	3,450	2,480	5,930
Spokane .....	21,305	5,395	26,700
Long Lake .....	34,650	8,265	42,915
Little Falls .....	14,640	3,490	18,130
Total.....	74,045	19,630	93,675

Valuable considerations other than money were given in exchange for certain water power rights and easements, the most important of these transactions being the granting in perpetuity of 375 electrical horse power to Messrs. Martin and Strahern, 350 electrical horse power to the Great Northern Railway and 50 electrical horse power to the Havermale and Burke estates in exchange for water power, lands and rights owned by said parties. It is a very difficult matter to determine the value of these rights and the incumbrance upon the plant by reason of these outstanding rights.

The Supreme Court of this State in the case of *Murray v. Public Utilities Commission*, 27 Ida. 603, following the rule announced by the United



States Supreme Court in *San Joaquin & Kings River Canal & Irrigation Co. vs. Stanislaus County*, 233 U. S. 454, 34 Sup. Ct. 652, 58 L. Ed. 1041, held that the actual value of a water right as an item in the worth of a public utility plant should be considered and arrived at by the same rule as applied in the case of any other class of property.

In discussing the subject as to the manner and method of arriving at the present fair value of a water right our court at page 620 said:

“The original cost is not at all conclusive, if it can be shown that it now has a different value, although the original cost is, as in all cases, an element which may be considered. The present fair value should be determined by the best evidence of which the nature of the case is susceptible. It should be measured by the fair market value of a similar water right in the locality, or a similar locality, if it can be established by satisfactory evidence. If no market value can be established, then the opinion of competent witnesses as to the actual value may be considered.”

We have in the record the actual cost of the power sites, lands and water rights of the different plants, together with the cost of the Coeur d'Alene over-flow lands as shown in Table IV above.

No direct evidence was offered as to the “fair market value” of these water rights. However,

three witnesses offered testimony of the value of these water rights, making computations upon some theoretical basis. These experts were R. H. Thomson of Seattle, Washington, who was employed by the Commissions; Henry L. Gray of Seattle, Washington, and J. C. Ralston of Spokane, Washington, who appeared for and in behalf of the defendant. Nothing can be gained by going into an analysis and discussion of the different theories proposed, but we have given each of them consideration in arriving at our conclusion.

Some little stress was laid by Mr. Ralston on the "saving over coal" method of determining the value of a water right. It assumes what is not proved, that power could be produced profitably by coal. It also assumes, what is not true, that a given amount of power produced by water, varying in amount as it will in even the best of regulated streams, is equal in value to a like amount of power generated by steam, constant and reliable at all times. Water power has value, if it produces energy at a saving over coal to offset the disadvantage attendant upon its variable production. But the entire saving over coal, calculated on the total annual production of power, and capitalized, certainly far exceeds the value of the power—what one will pay for it as a substitute for a steam plant.

Another conjectural element is found in the rate of capitalization. The facility with which, on slight reflection, a valuation can be reduced one-



third or increased fifty per cent, by a change in the rate of capitalization, shows in most striking form the inconclusive nature of this method of valuation. It is altogether too easy. The determination of the value of a water power is a task of the greatest difficulty. It would, indeed, greatly lessen our labors if it could be reduced to a simple matter of mathematics, but that cannot be done.

One feature of the "saving over coal" method of determining the value of a water right should not escape attention. We live in a region remote from the coal fields, the cost of transportation is heavy, and the price of coal is higher than in almost any other part of the country. On the other hand, ours is a mountainous state, with many streams having large fall and furnishing an abundance of water power, much of which is still undeveloped. If we adopt the policy of valuing water power in rate and capitalization cases by capitalizing their "saving over coal" the people of this State are left subject to all the disadvantages attendant upon the remoteness from the coal mines, while enjoying no advantage from living in a region abundantly supplied with water power. A "fair value" of a water power in Idaho can not be a value which takes no account of our natural resources, and makes electricity produced by water as expensive to the public as if produced by coal.

In the view which this Commission has taken of this case, it is not necessary to place any specific value upon the water rights separately, but the

same have been taken into consideration in arriving at our final value of the Washington Water Power Company's electrical properties in the State of Idaho.

### FINDINGS AND APPORTIONMENT.

The ultimate fact that the Commission is called upon to settle is, what is the value of the property of the Washington Water Power Company, both tangible and intangible, used and useful in rendering electrical service to the citizens of Idaho. It is impossible, from the Commission's viewpoint, to say that only the property actually located in the state of Idaho is used in delivering electrical energy to Idaho citizens, and, consequently, impossible for the Commission to find that only the properties located within the confines of this State should be considered in arriving at the value of the property used and useful in serving our citizens. The principal reasons are:

FIRST: The four hydro-electric plants of the Company are connected by tie-lines and operated as a unit, and as a consequence, all the generating plants are used in serving the entire territory served by the Company. One of the advantages of this plan is that each of the generating plants serves as a stand-by or auxiliary service to all the others. This necessarily dispenses with the necessity of installing steam auxiliary plants in con-



nection with each of the hydro-electric generating plants in case they should be operated separately.

SECOND: There is only one hydro-electric plant located in Idaho and that is the Post Falls plant. The low water flow of the Spokane River available at this point, without considering the storage is 650 c. ft. per second, sufficient to generate under a head of 54 feet with an over all efficiency of 75%, 3450 h. p., while the minimum continuous output of this plant with the storage of Lake Coeur d'Alene added would be 5930 h. p., and the total installed capacity is 15865 h. p. From these figures it is self-evident that the citizens of Idaho could not all be served from the output of this plant and that the company must call into play some of the hydro-electric machinery of the generating plants located in the State of Washington, to serve Idaho Citizens.

THIRD: The Company accrued some 15430.44 acres of land, part in fees and part in easements, at a cost of \$557,965.00 in connection with the storage of waters in Lake Coeur d'Alene, Idaho. In the use of these storage waters the output of each of the generating plants is increased. The exact increase at each plant by the use of these storage waters is as follows:

TABLE VI.

POST FALLS .....	2,480 h.p.
SPOKANE .....	5,395 h.p.
LONG LAKE .....	8,265 h.p.
LITTLE FALLS .....	3,490 h.p.
<b>TOTAL.....</b>	<b>19,630 h.p.</b>

It therefore follows that the total cost of securing these storage waters should not be charged to Post Falls generating plant, but the cost thereof should be apportioned to the four generating plants in accordance with the benefits derived therefrom.

We must, therefore, find the value of all the property of the Washington Water Power Company, used and useful in serving electrical energy to the citizens of the States of Washington and Idaho, and then apportion such valuation between the states upon some rational basis.

We shall not attempt to fix any separate and distinct value for each of the elements herein discussed, but the same have all been taken into consideration in our final value. Neither has the Commission adopted any one particular theory of value, but has endeavored to give due consideration and weight to all the theories and elements of value.

The Commission therefore finds that the value of all the property of the Washington Water Power Company, both tangible and intangible, used and useful in the business of furnishing electric energy to the citizens of the State of Washington and to the citizens of the State of Idaho, on the 31st day of December, 1917, is the sum of \$20,500,000.00.

How shall this be apportioned between the two states? Below in Table VII will be found apportionments made on different theories, as follows:

*First:* The total value, to-wit, \$20,500,000.00



apportioned in accordance with the value of the physical properties located in each state.

*Second:* Present value of the property, to-wit, \$20,500,000.00, apportioned in accordance with the gross revenue received in each state.

*Third:* Value of the transmission, transformation and distribution systems in each state, together with an apportionment of the generating system, including tie lines, based on the gross revenue received in each state.

*Fourth:* Value of transmission, transformation and distribution system in each state, together with an apportionment of the generating system, including the lines, based on the simultaneous maximum demand in each state.

*Fifth:* Value of transmission, transformation and distribution systems in each state, together with an apportionment of the generating system, including tie lines, based on the individual maximum demands in each state.

*Sixth:* An average of the third and fourth theories.

Table VII below will show the amount apportioned to each state on the different theories above outlined.

TABLE VII.

	Washington	Idaho	Total
First .....	\$16,912,500	\$3,587,500	\$20,500,000
Second .....	16,236,000	4,264,000	20,500,000
Third .....	16,719,800	3,780,200	20,500,000
Fourth .....	16,622,302	3,877,698	20,500,000
Fifth .....	15,293,000	5,287,000	20,500,000
Sixth .....	16,671,051	3,828,949	20,500,000

On October 1, 1916, The Washington Water Power Company entered into a ninety-nine year contract with the Inter-mountain Power Company under which it was to furnish 10,000 horse power of electrical energy, with an option for an additional 5,000 horse power, and oral notice has already been served upon the company that the additional 5000 horse power will be demanded.

In the year 1917 the company also entered into a long time contract with the Stevens County Light & Power Company of Colville, for the furnishing of 5000 k.v.s., or about 666 horse power of electrical energy to the available upon demand. In making out computations for the fourth and fifth theories above we have included both contracts in estimating the demand for the State of Washington.



From all the evidence, facts and circumstances surrounding this case the Commission therefore finds that the present value of the used and useful property of The Washington Water Power Company, on the 31st day of December, 1917, used in delivering electrical energy to the citizens of the State of Idaho is the sum of \$3,800,000, and that the present value of the property of The Washington Water Power Company on the 31st day of December, 1917, used and useful in delivering electrical service to the citizens of the State of Washington is the sum of \$16,700,000.00.

At the time of the several hearings herein referred to the Commissions of the two states deemed it wise to first ascertain and determine definitely the valuation of the properties of the Washington Water Power Company used and useful in the electrical business before entering upon the question of adjusting the rates, and for that reason no evidence has been taken on the question of the rates.

IT IS THEREFORE ORDERED, That the hearing in the above entitled proceeding be and the same is hereby continued until some future date, to be determined by the Commission, for the pur-

pose of fixing and determining reasonable rates based upon the valuation herein determined.

Done in open session at Boise, Idaho, this third day of June, 1918.

JOHN W. GRAHAM,  
A. L. FREEHAFFER,  
GEO. E. ERB,  
Commissioners.

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State of Idaho,  
County of Ada, ss:

I, C. J. CALLAHAN, Secretary of the Public Utilities Commission of the State of Idaho, DO HEREBY CERTIFY that I have carefully compared the within and foregoing copy of ORDER NO. 504 in the case of Joseph H. Peterson, Attorney General, v. The Washington Water Power Company, numbered F-54, with the original thereof filed in the office of said Commission on the 3d day of June, 1918, and that the same is a full, true and correct transcript of said original order, as the same appears of record on file in the office of said Commission at Boise, Idaho.



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Commission at Boise, Idaho, this 11th day of December, 1919.

C. J. CALLAHAN,  
Secretary, Public Utilities  
Commission of Idaho.

## PLAINTIFF'S EXHIBIT 16.

## COEUR D'ALENE MINING DATA

## REVENUE FROM JANUARY 1, 1917, to AUGUST 1, 1917.

January .....	\$ 31,039.30
February .....	28,150.54
March .....	32,230.74
April .....	30,280.24
May .....	30,013.60
June .....	29,378.78
July .....	30,184.60
	<hr/>
	\$211,277.80

## REVENUE FROM JANUARY 1, 1918, TO AUGUST 1, 1918

January .....	\$ 31,302.25
February .....	30,519.04
March .....	30,637.70
April .....	28,674.45
May .....	28,510.42
June .....	27,012.03
July .....	24,006.70
	<hr/>
	\$200,662.59

List of consumers disconnected and connected from January 1, 1917, to August 1, 1918, giving consumer's name, maximum demand and annual revenue.

## DISCONTINUED.

Name	Maximum Demand K.V.A.	Annual Revenue
C. & R. Mg. Co. ....	35	1320.00
Federal Mg. & Smelting Co. ....	585	19800.00
Chg. Boston Mine .....	79	3900.00
Constitution M & M Co. ....	183	4200.00
Nevada Stewart Mg. Co. ....	35	1320.00
Northern Light .....	49	2100.00
Consolidated Interstate Callahan .....	932	38400.00
Climax Silver Lead .....	40	1320.00
Gertie Mining Co. ....	39	1440.00
Sunshine Mg. Co. ....	79	1800.00
Marsh Mining Co. ....	340	9600.00
Snowshoe Mg. Co. ....	29	960.00
Marsh Mining Co. ....	262	10800.00
Idora Mg. Co. ....	127	2400.00
Polaris Dev. & Mg. Co. ....	69	1920.00
Rex Consolidated .....	198	6000.00
Silver Moon .....	35	1200.00
Success Mg. Co. ....	250	14400.00
Douglass Mg. Co. ....	85	3480.00
Amy Matchless .....	65	2100.00



Name	Maximum Demand K. V. A.	Annual Revenue
Stewart Mg. Co. ....	159	9600.00
Wardner Leasing .....	35	1450.00
Black Bear Con. Mg. Co. ....	85	1200.00
Star Mg. Co. ....	75	1450.00
Dreadnaught Mg. Co. ....	35	1320.00
Midnight Mg. Co. ....	79	2400.00
Highland Surprise .....	198	6000.00
Lead King Mg. Co. ....	35	1320.00
Empire Copper (Page & Devlin) .....	350	9600.00
Four Timbers .....	25	1200.00
Wallace Mg. Co. ....	40	1320.00
Idaho Nevada .....	83	1800.00
Coeur d'Alene Nellie .....	55	1440.00
Duluth Mg. Co. ....	.....	1320.00
Independent Copper Mg. Co. ....	75	1320.00
The Old Charles Dickens .....	187	3600.00
Guelph Mg. Co. ....	45	1800.00
Ruth Consolidated .....	20	1200.00
Silverado Mg. Co. ....	119	3300.00
Lombard Mg. Co. ....	61	1660.00
C. W. Gosert .....	35	1200.00
	<hr/> 5312	<hr/> \$183960.00

## NEW ACCOUNTS

North Idaho Metals Co. ....	\$ 1584.00
Spokane Metals Recovery Co. ....	1200.00
Thrundson Mineral Sav. Co. ....	2700.00
Bunker Hill & Sullivan Con. & Milling Co. (Smelter) .....	40200.00
	<hr/> \$ 45684.00

Net Loss in Annual Revenue.....\$138276.00

Idaho Taxes equal 12½% of Gross Revenue.

Filed Dec. 19, 1919,  
W. D. McREYNOLDS, Clerk.

## PLAINTIFF'S EXHIBIT 17.

STATEMENT OF LAND IN VARIOUS COUNTIES OF THE STATE OF IDAHO  
 OWNER'S VALUATION, THE VALUATION OF THE STATE APPRAISER  
 (TREBLE THE AMOUNT OF LOAN) AND THE 1917 ASSESSED VALUATION  
 VALUATION OF LAND TO: (1) THE OWNER'S VALUATION; (2) THE

	County	Owner's value of land	Appraiser's value of land	Amt. of grant
1	Ada county .....	\$ 179,705	\$ 138,675	\$ 45,4
2	Adams .....	98,835	70,200	20,7
3	Bannock .....	128,348	115,871	28,0
4	Bear Lake .....	102,269	81,410	22,7
5	Benewah .....	9,150	8,805	2,8
6	Bingham .....	143,280	123,000	39,3
7	Blaine .....	25,795	19,360	5
8	Boise .....	29,045	23,800	7
9	Bonner .....	43,295	31,260	9
10	Bonneville .....	6,200	3,000	
11	Boundary .....	80,995	42,845	12,3
12	Canyon .....	169,166	143,200	41,1
13	Cassia .....	44,550	37,450	10,0
14	Clearwater .....	50,940	45,715	13,9
15	Custer .....	41,896	31,896	9,0
16	Elmore .....	43,335	33,000	9,0
17	Franklin .....	50,405	45,100	13,1
18	Fremont .....	32,460	29,350	9,2
19	Gem .....	31,215	24,900	10,3
20	Gooding .....	27,750	25,700	7,5
21	Idaho .....	16,770	12,540	4,0
22	Jefferson .....	40,175	37,960	10,0
23	Kootenai .....	28,470	26,974	7,7
24	Lemhi .....	35,550	38,100	9,0
25	Lincoln .....	29,020	27,000	7,5
26	Madison .....	123,335	99,897	31,1
27	Minidoka .....	165,320	132,100	33,1
28	Nez Perce .....	34,800	23,937	6,0
29	Oneida .....	94,039	82,300	25,4
30	Owyhee .....	18,525	12,000	3,8
31	Payette .....	96,375	64,100	18,2
32	Power .....	85,690	64,150	19,0
33	Teton .....	14,200	11,000	3,5
34	Twin Falls .....	87,207	72,671	21,2
35	Washington .....	55,150	47,110	12,7
		<hr/>	<hr/>	
		\$2,669,695	\$1,826,374	\$533,2



## PLAINTIFF'S EXHIBIT 17.

WHICH LOANS HAVE BEEN MADE BY THE STATE, SHOWING THE  
 THE AMOUNT OF THE LOAN, THE STATE LOAN VALUATION (BASED UPON  
 ON: ALSO SHOWING FOR EACH COUNTY THE RATIO OF THE ASSESSED  
 STATE APPRAISERS' VALUATION, AND (3) THE STATE LOAN VALUATION.

Amount of loan granted	Assessed value	Ratio on Owner's valuations	Ratio on Appraiser's valuations	Ratio on State loan valuations	
136,200	\$ 71,122	39.6%	51.2%	52.2%	1
62,175	39,045	39.5	55.6	62.8	2
84,285	54,605	42.3	47.0	64.6	3
68,250	27,680	27.0	34.0	40.5	4
8,400	2,180	23.8	24.7	25.0	5
117,300	51,226	35.7	41.5	43.6	6
17,100	11,238	43.5	58.0	65.7	7
22,050	9,819	34.0	41.0	44.5	8
28,050	11,270	26.0	36.0	40.0	9
2,400	1,200	20.0	40.0	50.0	10
37,950	17,615	21.0	41.0	46.4	11
124,500	61,116	36.0	42.6	49.0	12
31,800	17,554	39.0	43.0	55.0	13
41,850	14,912	29.2	32.6	35.6	14
28,800	9,088	21.6	28.4	31.5	15
28,800	15,383	35.5	46.3	53.0	16
39,300	12,470	24.7	27.6	31.5	17
27,600	13,250	40.8	45.1	48.0	18
31,800	8,637	27.0	34.7	27.1	19
22,500	5,587	20.0	21.7	24.8	20
12,000	3,496	21.0	28.0	29.1	21
30,000	22,300	55.0	59.0	74.0	22
23,100	6,860	24.0	25.5	29.7	23
27,000	9,245	26.1	24.2	34.2	24
22,500	4,710	16.4	17.5	20.9	25
93,300	41,645	33.7	41.6	44.6	26
99,300	37,475	23.0	28.0	37.7	27
19,995	10,790	31.0	45.0	53.5	28
76,299	30,766	32.0	38.0	40.0	29
11,400	6,070	32.6	50.0	53.0	30
54,750	26,365	27.4	41.0	48.0	31
57,000	32,720	39.0	51.0	57.4	33
10,500	6,750	48.0	61.3	64.0	33
63,690	23,400	26.9	32.0	36.7	34
38,100	23,871	43.2	50.0	62.0	35
1,600,044	\$741,460	32.6%	40.0	46.3	

## ADA COUNTY

Loan No.	Name	Description	Sec.	Twsp.	Rgn
1714	John T. Burke	E $\frac{1}{2}$ NE $\frac{1}{4}$	31	5	2E
		W $\frac{1}{2}$ NW $\frac{1}{4}$	32		
1713	Henry E. Austin	Lots 7, 8, 9, 42, that part lot 1 N of Thur-	25	4	1E
		man ditch in Strawberry Glen subdiv'n	19	3	2E
1746	Eliza Wilson	S $\frac{1}{2}$ NW $\frac{1}{4}$	31	4	1E
1768	R. G. Dunten	M. & B. Desc.	19	3	2E
1812	W. A. Thompson	E $\frac{1}{2}$ SW $\frac{1}{4}$ , lot 4	17	5	2E
1811	Do	Lot 3, (NW $\frac{1}{4}$ SW $\frac{1}{4}$ )	20		
1807	Geo. R. Emerson	W $\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$	17	5	2E
		N $\frac{1}{2}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$	10	5	1E
1819	C. H. Batchelder	E $\frac{1}{2}$ SE $\frac{1}{4}$	11		
		SW $\frac{1}{4}$ SW $\frac{1}{4}$	14		
		N $\frac{1}{2}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ NE $\frac{1}{4}$	24	3	1E
1890	H. J. Mersdorf	NW $\frac{1}{4}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$	35	4	1E
1883	J. A. Clayville	NE SW $\frac{1}{4}$	12	3	1W
1877	J. A. Fenton	SE $\frac{1}{4}$ SE $\frac{1}{4}$ , Pt. NE $\frac{1}{4}$ SE $\frac{1}{4}$	3	2	1W
1898	J. G. Lietzke	Lot 1, SE $\frac{1}{4}$ NE $\frac{1}{4}$	30	4	1E
1948	W. W. Bixby	E $\frac{1}{2}$ E $\frac{1}{2}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ W $\frac{1}{2}$ SE $\frac{1}{4}$	36	4	1W
1965	Joe McKinney	SW $\frac{1}{4}$ NW $\frac{1}{4}$	5	5	1W
1952	E. A. Casper	Lot 3 (Gem County)	31	6	1W
	(Gem County)	SE $\frac{1}{4}$	32		
	Do	NW $\frac{1}{4}$ SW $\frac{1}{4}$ , S $\frac{1}{2}$ SW $\frac{1}{4}$	21	5	2E
1994	Mary Anderson	E $\frac{1}{2}$ SE $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$	28		
		NW $\frac{1}{4}$ NE $\frac{1}{4}$	13	2	1W
2022	L. M. Beal	SE $\frac{1}{4}$	26	3	1E
2055	Lillian Goodheart	NE $\frac{1}{4}$ NW $\frac{1}{4}$	25	4	1W
2056	Carrie F. Bisby	S $\frac{1}{2}$ SW $\frac{1}{4}$	34	4	1E
2036	J. A. Clayville	M & B. Desc.	26	4	1E
2032	W. E. McReynolds	SE $\frac{1}{4}$ SW $\frac{1}{4}$	30	1	1W
1864	P. W. Helphrey	E $\frac{1}{2}$ NW $\frac{1}{4}$			

Ratio on owners value, land only	39.6%
Ratio on State Appraiser's value, land only	51.2%
Ratio on valuation of 3 times state loan, land only	52.2%



ADA COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
30.00	\$12,225	\$ 2,900	\$ 9,000	\$ 2,500	\$ 2,700	\$ 2,600	\$ 600
20.00	6,000	1,600	3,000	1,000	900	975	300
30.00	16,000		9,000		4,000	5,640	400
20.00	4,500	1,680	4,000	2,000	1,000	1,800	600
22.80	11,000		15,000		6,000)		
42.85	6,300	500	5,375		1,500)	11,900	700
40.00	4,000	730	2,400		500	1,200	150
40.00	4,200	200	2,400		600	1,200	50
60.00	6,000		3,600		1,200	3,360	
40.00	7,500		6,000		2,000	4,200	150
43.00	12,000	2,500	8,600	2,000	2,800	5,000	1,000
80.18	4,125	700	4,200		1,000	1,900	50
80.00	12,000	300	12,000		4,000	6,000	200
40.00	5,000	1,000	5,000		1,500	2,900	300
12.80	6,000	850	3,000		1,000	1,300	
60.00	2,500	450	1,500	400	500	800	150
60.00	17,980	550	14,400		4,500	5,407	1,200
40.00	3,000		2,200		700	1,300	
30.00	12,000	2,100	11,000	2,100	3,500	5,440	600
35.00	7,000	2,100	7,000	2,100	2,300	4,100	600
40.00	7,600	1,100	6,000		2,000	2,600	200
80.00	5,775		4,000		1,200	1,500	
	179,705		138,675		45,400	71,122	
times amount of loans					136,200		

## ADAMS COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1708	J. E. Lawrence and Clark Adams	M. & B. Desc. 14,15 &	22	17	2W
1701	Frank Laib	NW $\frac{1}{4}$ SE $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$	27	21	1E)
		SE $\frac{1}{4}$ NE $\frac{1}{4}$	28		)
1718	C. A. Barbour	SE $\frac{1}{4}$ NE $\frac{1}{4}$	9	15	1W)
		SW $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$	10		)
1712	Albert Robertson	W $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$	9	17	1W
1733	Lillian Spofford	E $\frac{1}{2}$ SE $\frac{1}{4}$	23	17	1W)
		W $\frac{1}{2}$ SW $\frac{1}{4}$	24		)
1774	Jno. Pipher & S. Wilson	W $\frac{1}{2}$	25	19	1E
1803	A. M. Shaw	SW $\frac{1}{4}$ NW $\frac{1}{4}$ , W $\frac{1}{2}$	14	15	1W)
		NW $\frac{1}{4}$ NW $\frac{1}{4}$	23		)
1894	E. D. Wallace	SE $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ , N $\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$	8	19	2E)
		NW $\frac{1}{4}$ SE $\frac{1}{4}$	23	20	1E)
1912	Alice E. Pratt	SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$	28	16	1W)
		W $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$	33		)
1949	Geo. Shaw	E $\frac{1}{2}$ SW $\frac{1}{4}$	3	15	1W)
		NW $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$	10		)
1896	C. A. Hawthorne)	Lot 4, EW $\frac{1}{4}$ NW $\frac{1}{4}$	1	18	1E)
	J. W. Herbert )	Lots 1, 2, S $\frac{1}{2}$ NE $\frac{1}{4}$	2		)
		SE $\frac{1}{4}$ SE $\frac{1}{4}$	35	19	1E)

Ratio on owner's value, land only	39.5%
Ratio on State Appraiser's value, land only	55.5%
Ratio on valuation 3 times state loan, land only	62.8%

## BANNOCK COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1728	F. L. Monson	S $\frac{1}{2}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$	9	11S	36E)
		Lots 2 & 3, NW $\frac{1}{4}$ SE $\frac{1}{4}$	8		)
1758	L. Adams	SE $\frac{1}{4}$ NW $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$	35	7	36E
1830	A. G. Eames	NW $\frac{1}{4}$ SE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$	26	13	39E
1828	M. H. Eames	E $\frac{1}{2}$ SW $\frac{1}{4}$	26		
1855	Orson Sessions	SW $\frac{1}{4}$	23	11	37E
1903	W. J. Davis	S $\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$	5	9	41E)
		NE $\frac{1}{4}$ NW $\frac{1}{4}$	8		)
1925	S. J. Rich	E $\frac{1}{2}$	34	3	34E
1919,	D. H. Kesler	W $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$	12	9	40E
1930	Austin Sessions	M. & B. Desc.	19	6	39E)
			24	6	38E)
1985	Chris Christenson	E $\frac{1}{2}$ NW $\frac{1}{4}$	29	9	40E
2001	L. Marriott	Lots 1, 2, SW $\frac{1}{4}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$	12	7	38E
1999	Noah Reese	E $\frac{1}{2}$ SE $\frac{1}{4}$	32	8	38E)
		E $\frac{1}{2}$ NE $\frac{1}{4}$	5	9	38E)
1987	Ira H. Hogan	N $\frac{1}{2}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ NE $\frac{1}{4}$	16	11	40E)
		N $\frac{1}{2}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ , NW $\frac{1}{4}$	17		)
2008	Mary E. Hunt	SE $\frac{1}{4}$ SW $\frac{1}{4}$ , Lot 4	19	7	37E)
		NE $\frac{1}{4}$ NW $\frac{1}{4}$ , Lot 1	30		)

Ratio on owner's value, land only	42.3%
Ratio on State Appraiser's value, land only	47.0%
Ratio on valuation of 3 times state loan, land only	64.6%



## ADAMS COUNTY

Creage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
66.00	\$15,425	\$ 1,000	\$16,600	\$ 1,000	\$ 4,000	\$ 4,662	\$275
200.00	5,000	.....	2,500	.....	750	2,372	40
20.00	1,850	.....	900	.....	300	745	50
20.00	1,660	315	2,000	300	375	1,110	175
60.00	8,000	.....	6,400	100	1,800	5,315	100
320.00	16,000	500	12,800	.....	5,000	10,289	500
160.00	15,700	500	8,000	500	2,000	2,308	300
240.00	10,100	3,400	6,000	.....	2,000	4,996	100
320.00	4,800	300	3,500	.....	1,000	1,590	40
160.00	6,300	875	4,000	.....	1,000	1,830	535
279.15	14,000	500	7,500	.....	2,500	3,828	100
	\$98,835	.....	\$70,200	.....	\$20,725	\$39,045	.....

times the amount of loans .....\$62,175

## BANNOCK COUNTY

Creage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
320.36	\$ 6,200	\$ 350	\$ 5,000	.....	\$ 1,200	\$ 2,560	\$100
160.00	4,100	530	1,600	.....	530	880	60
80.00	4,800	.....	4,000	.....	1,000	1,950	.....
80.00	4,000	275	3,200	100	900	1,950	.....
160.00	6,400	1,000	6,000	.....	2,000	2,560	400
160.00	5,600	.....	4,830	.....	1,200	950	.....
320.00	48,000	4,700	48,000	4,700	*10,000	22,125	1,000
160.00	3,650	175	2,400*	.....	800	1,755	100
93.64	2,341	.....	2,341	.....	600	1,400	75
80.00	3,320	670	3,000	.....	1,000	1,410	100
146.25	7,312	1,250	7,000	1,000	1,500	2,940	100
160.00	5,000	.....	6,000	.....	1,800	3,040	100
560.00	17,000	3,450	10,500*	.....	3,500	7,625	500
153.64	8,000	1,700	10,000	.....	1,665	2,050	300

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\$128,348 .....\$115,871 .....\$28,095 .....\$54,605

times amount of loans .....84,285

## BEAR LAKE COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1742	W. L. Rich	M. & B. Desc. ....	20, 21 & 26	13S	44E
1780	Arthur Budge	Do .....	35	13S	43E
1785	Wallace Brown	Do .....	4	13S	43E)
			5		)
			32	12S	43E)
1859	J. A. Berry	S $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	19	13S	45E)
		SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	20		)
		SW $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$ , Lots 6, 7.....	22	13S	44E)
1889	A. M. Hill	SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	32	14S	46E)
		S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	31		)
		Lot 1 .....	6	16S	46E)
		SE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ , Lots 1, 2.....	1	15S	45E)
1984	W. P. Rich	SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	24	16S	45E)
		NE $\frac{1}{4}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	25		)
1976	Levi Aland	S $\frac{1}{2}$ NW $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	13	16S	45E
2020	J. M. Downing	SE $\frac{1}{4}$ , W $\frac{1}{2}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$ , Lots 1, 2.....	30	11S	44E)
		S $\frac{1}{2}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	25	11S	43E)
		NW $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	25		)
1964	G. H. Hayward	N $\frac{1}{2}$ SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	13	14S	43E

Ratio on owner's value, land only.....	27.0%
Ratio on State Appraiser's valuation, land only.....	34.0%
Ratio on valuation of 3 times state loan, land only.....	40.5%

## BENEWAH COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1940	F. A. Gaskill	NW $\frac{1}{4}$ SE $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , Lots 5, 6, 8, 9, 10.....	3	45	2W
2004	H. Rowinsky	NW $\frac{1}{4}$ SE $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	32	47	2W

Ratio on owner's value, land only.....	25.7%
Ratio on State Appraiser's value, land only.....	24.7%
Ratio on valuation of 3 times state loans, land only.....	25.0%



BEAR LAKE COUNTY

acreage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
388.57	\$12,000	\$ 2,000	\$ 8,000	\$ 1,500	\$ 2,000	\$ 3,100	.....
386.50	15,915	4,500	15,000	4,500	5,000	4,830	700
.....	.....	.....	.....	.....	.....	.....	.....
215.00	12,900	4,000	13,000	2,100	3,000	2,100	800
.....	.....	.....	.....	.....	.....	.....	.....
312.00	9,600	100	7,200	.....	2,000	2,310	.....
.....	.....	.....	.....	.....	.....	.....	.....
482.35	16,074	1,500	15,000	.....	4,200	4,600	250
.....	.....	.....	.....	.....	.....	.....	.....
320.00	6,680	465	4,000	.....	1,250	1,200	200
160.00	4,000	180	2,100	.....	700	600	200
.....	.....	.....	.....	.....	.....	.....	.....
774.77	19,000	1,450	13,110	.....	3,000	7,560	.....
155.76	6,100	.....	4,000	.....	1,600	1,380	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	102,269	.....	81,410	.....	22,750	27,680	.....
times amount of loan.....					68,250		

BENEWAH COUNTY

acreage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
196.00	\$ 6,150	\$ 1,250	\$ 6,405	\$ 1,500	\$ 2,000	\$ 1,660	\$200
120.00	3,000	925	2,400	1,000	800	520	300
.....	.....	.....	.....	.....	.....	.....	.....
.....	9,150	.....	8,805	.....	2,800	2,180	.....
times amount of loans .....					8,400		

## BINGHAM COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1722	P. J. Funk	NE $\frac{1}{4}$ SE $\frac{1}{4}$	10	6S	31E
1738	Paul A. Fugate	W $\frac{1}{2}$ NE $\frac{1}{4}$	26	5	31E
1757	S. Hunsinger	N $\frac{1}{2}$ NW $\frac{1}{4}$	17	6	31E
1829	H. H. Coplin	NE $\frac{1}{4}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ lot 2	11	3	34E
1821	N. M. McCauley	NE $\frac{1}{4}$	11	5	31E
1845	F. E. Ems (Power Co.)	NE $\frac{1}{4}$	34	6	30E
		SW $\frac{1}{4}$	24		
1860	Joe Just	S $\frac{1}{2}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ S $\frac{1}{2}$ SW $\frac{1}{4}$	9	2	37E
		NE $\frac{1}{4}$ SE $\frac{1}{4}$ , lot 29, NW $\frac{1}{4}$ SE $\frac{1}{4}$	8		
1858	H. K. Riley	NE $\frac{1}{4}$	17	4	32E
1946	B. A. Krego	M. & B. Desc.	32	2	35E
2012	Leon Lamore	Lots 3, 4, SE $\frac{1}{4}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$	3	2	36E
2026	Jas. Christenson	Lot 1, E $\frac{1}{2}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$	31	4	32E
2031	H. E. Grothe	SW $\frac{1}{4}$	20	6	31E
1938	Fred Bennett	N $\frac{1}{2}$ SW $\frac{1}{4}$ , N $\frac{1}{2}$ S $\frac{1}{2}$ SW $\frac{1}{4}$	9	2	37E

Ratio on owner's value, land only	35.7%
Ratio on State Appraiser's valuation, land only	41.5%
Ratio on valuation of 3 times amount of state loans, land only	43.6%

## BLAINE COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1790	J. H. Bonning	N $\frac{1}{2}$ NE $\frac{1}{4}$	30	4N	18E)
		S $\frac{1}{2}$ SE $\frac{1}{4}$ , 3-8 of NE $\frac{1}{4}$ SE $\frac{1}{4}$	19		)
1869	N. C. Osborn	W $\frac{1}{2}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NE $\frac{1}{4}$ , Pt SE $\frac{1}{4}$ NE $\frac{1}{4}$	32	3N	18E
1863	J. A. White	NW $\frac{1}{4}$ NW $\frac{1}{4}$	20	1S	20E
1895	D. Conklin	NW $\frac{1}{4}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$	11	1S	16E
2011	Asia M. Purdum	M. & B. Desc.	5	2N	18E)
		Do 4	32	3N	18E)

Ratio on owner's value, land only	43.5%
Ratio on State Appraiser's value, land only	48. %
Ratio on valuation of 3 times state loans, land only	65.7%



## BINGHAM COUNTY

acreage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
40.00	\$ 4,000	\$ 600	\$ 3,000	.....	\$ 1,000	\$ 1,300	\$125
80.00	6,400	.....	6,400	.....	2,000	2,733	.....
80.00	8,850	950	7,000	.....	2,300	2,610	200
60.00	9,000	1,150	6,000	700	1,700	2,064	100
160.00	16,000	1,025	12,000	.....	3,500	4,920	125
.....	.....	.....	.....	.....	.....	.....	.....
320.00	8,000	4,000	9,000*	4,000	3,000	4,970	325
.....	.....	.....	.....	.....	.....	.....	.....
222.00	18,300	22,000	15,000*	.....	5,000	7,730	700
157.25	20,000	2,950	16,000	.....	5,000	5,120	350
95.00	10,975	900	11,865	.....	3,600	5,224	100
116.47	8,625	1,775	8,735	1,500	2,800	4,602	200
157.42	11,830	1,100	10,000	.....	3,200	2,663	75
160.00	12,000	.....	9,000	.....	3,000	3,640	.....
120.00	9,300	3,850	9,000	3,500	3,000	3,650	500
.....	.....	.....	.....	.....	.....	.....	.....
.....	143,280	.....	123,000	.....	39,100	51,226	.....
times amount of loans .....					117,300	.....	

## BLAINE COUNTY

acreage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
175.00	\$ 7,000	\$ 3,000	\$ 6,000	.....	\$ 1,700	\$ 2,644	\$400
72.00	3,060	250	3,060	250	900	2,420	100
40.00	3,015	584	2,400	.....	800	925	100
160.00	5,400	1,000	4,000	1,000	1,000	2,690	200
.....	.....	.....	.....	.....	.....	.....	.....
227.00	7,320	1,200	3,900*	.....	1,300	2,559	100
.....	.....	.....	.....	.....	.....	.....	.....
.....	\$25,795	.....	19,360	.....	\$5,700	\$11,238	.....
times amount of loans .....					17,100	.....	

## BOISE COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1706	F. Moulton	Lot 2, SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$	5	7	2E
1715	W. G. Chilcott	E $\frac{1}{2}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$	31	8	2E
1797	C. C. Darrah	E $\frac{1}{2}$ SE $\frac{1}{4}$ , SD $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$	29	8	2E
1796	W. A. Schneider	W $\frac{1}{2}$ SW $\frac{1}{4}$	5	7	2E
		E $\frac{1}{2}$ SE	6		
1846	A. Ray	S $\frac{1}{2}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$	4	7	2E
1868	J. R. Hayden	E $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ -NW $\frac{1}{4}$	10	7	2E
1887	L. B. Hayford	W $\frac{1}{2}$ SE $\frac{1}{4}$	23	9	4E
1915	Jos. Cloyd	Lots 4, 5, SE $\frac{1}{4}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$ ,	6	7	2E
		N $\frac{1}{2}$ NE $\frac{1}{4}$	7		
1968	Gertrude Fest	E $\frac{1}{2}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$	23	10	4E
		SE $\frac{1}{4}$ SE $\frac{1}{4}$	14		

Ratio on owner's value, land only	34%
Ratio on State Appraiser's value, land only	41%
Ratio on valuation of 3 times state loans, land only	44.5%

## BONNER COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1825	W. H. Lamberton	NW $\frac{1}{4}$	10	54N	3W
1838	F. B. Ray	SE $\frac{1}{4}$	8	59	1W
1870	J. W. Ramsey	Lots 3, 4, NW $\frac{1}{4}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$	14	57	1W
1862	W. H. Shaw	W $\frac{1}{2}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$	17	56	4W
1886	P. T. Miller	M & B Desc.	9	57	2W
1878	H A VanSchravendyk	M & B Desc.	26 & 27	57	1E
1928	J. C. Finstad	M & B Desc.	24	56	5W
1977	C. A. Bussey	E $\frac{1}{2}$ NE $\frac{1}{4}$	8	59	1W
2017	W. J. Gleason	SE $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , lot 9	6	55	2W

Ratio on owner's value, land only	26%
Ratio on State Appraiser's value, land only	36%
Ratio on valuation of 3 times state loans, land only	40%

## BONNEVILLE COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1896	E. M. Carr	M $\frac{1}{4}$ B Desc. in	6	3N	41E)
		SE $\frac{1}{4}$ SW $\frac{1}{4}$ , S $\frac{1}{2}$ SE $\frac{1}{4}$	6		)
		Lot 1	5		)

Ratio on owner's value, land only	20%
Ratio on State Appraiser's value, land only	40%
Ratio on valuation of three times state loans, land only	50%



## BOISE COUNTY

Acreage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
50.42	\$4,025	\$1,000	\$3,000	\$1,000	\$1,000	\$ 513	\$ 500
60.00	2,225	500	2,000	500	500	930	.....
60.00	3,825	650	2,700	500	950	1,200	50
.....	.....	.....	.....	.....	.....	.....	.....
60.00	1,770	300	2,000	500	600	840	150
20.00	2,500*	.....	2,500	.....	700	890	150
60.00	1,600	250	1,500	.....	400	804	100
80.00	1,600	7,750	1,600	.....	500	1,000	150
.....	.....	.....	.....	.....	.....	.....	.....
300.00	7,500	.....	4,500	.....	1,500	2,037	325
.....	.....	.....	.....	.....	.....	.....	.....
200.00	4,000	700	4,000	.....	1,200	1,605	300
.....	.....	.....	.....	.....	.....	.....	.....
.....	\$29,045	.....	\$23,800	.....	\$7,350	\$9,819	.....

times amount of loans.....\$22,050

## BONNER COUNTY

Acreage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
159.00	\$3,000	\$1,900	\$3,180	\$2,000	\$1,000	\$1,100	\$150
160.00	3,770	1,480	3,200	1,000	1,000	1,200	125
.....	.....	.....	.....	.....	.....	.....	.....
171.04	6,532	1,900	3,420	2,000	1,000	1,000	600
160.00	12,000	2,000	2,600	3,500	3,000	3,150	.....
30.00	3,920	2,900	2,850	3,000	800	1,800	400
180.00	1,120	350	920	300	300	820	.....
58.52	3,803	1,950	3,490	2,000	750	850	275
80.00	1,650	415	1,600	.....	500	400	125
108.35	7,500	700	3,000*	.....	1,000	950	100
.....	.....	.....	.....	.....	.....	.....	.....
.....	\$43,295	.....	\$31,260	.....	\$9,350	\$11,270	.....

times amount of loans.....\$28,050

## BONNEVILLE COUNTY

Acreage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
160.00	6,200	\$ 650	\$3,000	.....	\$ 800	\$1,200	.....

times amount of loan.....\$2,400

## BOUNDARY COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge
1741	Robt. Krause	Lots 4 & 5	14	64N	1W
		Lot 1	23	"	"
		M & B Desc. & NW $\frac{1}{4}$	19	64N	1E
1755	J. C. Trow	S $\frac{1}{2}$ SW $\frac{1}{4}$ , lots 3 & 4	10	65N	1W
1827	Michael Buyer	SW $\frac{1}{4}$ SE $\frac{1}{4}$	28	64	1E
1851	J. F. McGlocklin	NE $\frac{1}{4}$	34	63	1E
1885	Helmina Skaurud	SW $\frac{1}{4}$	5	62	1E
1879	M. W. Elliott	S $\frac{1}{2}$ NW $\frac{1}{4}$	10	62	1E
1962	D. Landon	NE $\frac{1}{4}$	14	62	1E
1960	R. E. Fry	NE $\frac{1}{4}$	23	61	1E
2019	S. W. Rainforth & H. D. Todd	SW $\frac{1}{4}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$	25	62	2E
2028	L. D. Bennett	SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ , lot 7	6	64	1F
2016	Ralph Kerr	Lots 2, 3, 4, 5, 6, W $\frac{1}{2}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , SW $\frac{1}{4}$	23	64	1W

Ratio on owner's value, land only	21%
Ratio on State Appraiser's value, land only	41%
Ratio on valuation of three times state loans, land only	46.4

## CANYON COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge
1706	R. W. Allen	NE $\frac{1}{4}$ SE $\frac{1}{4}$ , lot 5	14	4N	6W
1721	J. H. Trout	H & B Desc & NE $\frac{1}{4}$ NE $\frac{1}{4}$	29	5	5W
1720	J. E. Woodring	SE $\frac{1}{4}$ NW $\frac{1}{4}$	15	3	2W
1734	Nannie E. Bedford	NE $\frac{1}{4}$ NE $\frac{1}{4}$	36	4	3W
1781	D. W. Ackley	M & B Desc.	19	3	2W
1788	R. W. Oakes	M & B Desc.	4	2	3W
1783	G. H. Moore	M & B Desc.	15	3	2W
1833	C. H. Allen	NW $\frac{1}{4}$ SE $\frac{1}{4}$ , Lots 3, 4, 7, 8, 9, Pt Lot 6	21	5	5W
		Lots 3 & 4	22	5	5W
1856	S. M. Hurtt	Lot 2, SE $\frac{1}{4}$ NW $\frac{1}{4}$	19	3N	3W
1854	Luella Dement	W $\frac{1}{2}$ SE $\frac{1}{4}$ , lots 1 & 2	1	4	4W
1844	A. B. Cooper	SW $\frac{1}{4}$ SW $\frac{1}{4}$	5	3	2W
1942	F. H. Chapman	NW $\frac{1}{4}$ NE $\frac{1}{4}$	11	5	5W
1943	D. W. Gromer	M & B Desc.	9	5	5W
1938	Silas Wilson	SW $\frac{1}{4}$ NE $\frac{1}{4}$	33	3	2W
1955	Frank Gahley	E $\frac{1}{2}$ NE $\frac{1}{4}$	24	5	5W
		N $\frac{1}{2}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$	13	5	5W
1975	R. B. Scatterday	E $\frac{1}{2}$ NW $\frac{1}{4}$ , lots 1 & 2	11	4	6W
1973	W. E. Bartlett	E $\frac{1}{2}$ SW $\frac{1}{4}$	23	4N	5W
2002	H. C. Wahl	N $\frac{1}{2}$ SW $\frac{1}{4}$	12	4	5W
2015	Mary O. Taylor	N $\frac{1}{2}$ SW $\frac{1}{4}$	29	4	2W
2005	Geo. M. Bassett	NE $\frac{1}{4}$ SW $\frac{1}{4}$	30	4	4W
2039	Sylvester Hill	S $\frac{1}{2}$ NE $\frac{1}{4}$	33	5	5W

Ratio on owner's value, land only	36%
Ratio on valuation State Appraiser, land only	42.6%
Ratio on valuation of 3 times state loans, land only	49%



## BOUNDARY COUNTY

Leage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
55.00	\$10,620	\$1,400	\$8,875	\$1,000	\$2,700	\$2,450	\$100
72.92	4,370	500	2,563	500	750	1,370	100
40.00	5,000	1,700	1,800	1,500	600	400	175
60.00	7,000	1,000	4,800	800	1,500	1,700	200
60.00	6,160	350	4,620	300	1,500	1,750	50
80.00	3,200	475	2,400	500	700	900	100
60.00	8,515	.....	4,800	500	1,000	2,160	100
60.00	8,150	.....	3,200	500	1,200	1,200	200
60.00	6,200	1,125	1,800*	.....	600	720	75
18.76	4,880	950	3,087	1,000	1,100	785	100
90.71	13,700	1,000	4,900	1,000	1,000	1,980	100
	\$80,995		\$42,845		\$12,650	\$17,615	
times the amount of loans.....					\$37,950		

## CANYON COUNTY

Leage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
80.00	\$8,000	\$ 350	\$6,080	\$ 500	\$1,500	\$1,300	\$150
31.60	6,360	1,800	6,320	.....	1,500	3,100	350
34.20	11,500	6,000	6,000	.....	2,000	2,200	600
40.00	4,400	1,200	4,000	.....	1,300	1,600	500
80.00	8,000	1,600	6,000	.....	1,800	1,600	300
56.00	8,000	200	8,000	.....	3,000	2,720	125
20.34	4,000*	.....	4,000	2,000	1,900	1,325	250
92.98	17,000	.....	16,000	500	3,000	5,267	.....
76.40	8,396	2,300	7,500	2,000	1,200	4,500	500**
34.10	8,000	1,400	4,500	1,000	1,500	3,790	400
40.00	7,000	1,045	6,000	1,000	2,000	2,150	250
39.00	6,825	.....	6,000	.....	1,500	3,400	500
16.85	3,250	2,750	3,000	.....	700	674	600
40.00	4,000	.....	3,500	.....	1,000	1,330	.....
10.00	15,700	4,060	12,000	.....	4,000	9,200	800
01.24	8,080	500	8,000	.....	2,500	1,920	150
80.00	9,347	1,109	8,000	1,000	2,000	3,040	250
80.00	10,000	650	9,000	.....	3,000	4,000	150
80.00	6,000	1,500	5,000	.....	1,000	3,400	400**
40.00	3,308	945	3,300	1,000	1,100	1,000	200
80.00	12,000	5,425	11,000	.....	3,000	3,600	.....
	\$169,166		\$143,200		\$41,500	\$61,116	
times amount of loan .....					\$124,500		

## CASSIA COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1719	L. C. Severe	NW $\frac{1}{4}$ NW $\frac{1}{4}$	21	13S	22E
1770	T. D. Hull	NE $\frac{1}{4}$ SE $\frac{1}{4}$	36	10S	22E
1857	W. D. Harris	N $\frac{1}{2}$ NW $\frac{1}{4}$	26	10S	22E
1917	I. W. Pepper	SW $\frac{1}{4}$ NE $\frac{1}{4}$ , lot 2	1	11S	22E
2007	Jas. England	M & B Des. in SW $\frac{1}{4}$	26	10S	22E
2003	H. S. Lewis	Pt SE $\frac{1}{4}$ SE $\frac{1}{4}$	12	12S	24E
		Pt NE $\frac{1}{4}$ NE $\frac{1}{4}$	13		
2027	E. J. Larson	Lot 4	31	10S	23E
		Lot 2	6	11S	23E

Ratio on owner's value, land only	39%
Ratio on State Appraiser's value, land only	43%
Ratio on valuation of 3 times state loans, land only	55%

## CLEARWATER COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1711	Peter Van Airsdale	Lot 2, SE $\frac{1}{4}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$	19	37N	1E
1794	M. L. Hatch	SW $\frac{1}{4}$	25	37	3E
1815	Leroy Walker	N $\frac{1}{2}$ SE $\frac{1}{4}$	29	37	1E
1805	Harvey Eller	M & B Desc	31	36	3E
1832	M. V. Peckham	E $\frac{1}{2}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$	9	35	3E
		N $\frac{1}{2}$ SW $\frac{1}{4}$ , E $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ , E $\frac{1}{2}$ W $\frac{1}{2}$ SE $\frac{1}{4}$			
1831	A. E. Holmberg	SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$	15	36	2E
1908	O. D. Crockett	M & B Desc.	32	36	2E
1989	D. G. Anderson	SE $\frac{1}{4}$	21	37	2E
2020	W. C. Harkness	NW $\frac{1}{4}$ SE $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$	12	37	3E
		SE $\frac{1}{4}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$			
		SW $\frac{1}{4}$	24		
2013	R. W. Cook	E $\frac{1}{2}$ NW $\frac{1}{4}$ , W $\frac{1}{2}$ NE $\frac{1}{4}$	23	36	3E
2023	Frank Zelonska	E $\frac{1}{2}$ NE $\frac{1}{4}$ , lot 5	33	37	2E
1901	Mary E. Wilson	NE $\frac{1}{4}$	23	37	3E

Ratio on owner's value, land only	29.2%
Ratio on State Appraiser's value, land only	32.6%
Ratio on valuation of three times state loans, land only	35.6%



## CASSIA COUNTY

acreage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
40.00	\$3,500	\$1,500	\$2,700	\$ 650	\$ 900	\$1,050	\$250
40.00	6,000	1,800	4,500	.....	1,200	2,405	550
68.00	6,800	1,150	6,800	.....	1,500	3,085	1,150
79.82	9,600	2,600	6,400	.....	2,000	3,400	800
38.50	3,850	2,300	3,850	2,000	1,000	1,570	400
.....	.....	.....	.....	.....	.....	.....	.....
76.00	6,000	200	5,700	.....	1,500	2,394	.....
.....	.....	.....	.....	.....	.....	.....	.....
80.00	8,800	.....	7,500	.....	2,500	3,650	.....
.....	.....	.....	.....	.....	.....	.....	.....
	<u>44,550</u>		<u>\$37,450</u>		<u>\$10,600</u>	<u>\$17,554</u>	

times amount of loan.....\$31,800

## CLEARWATER COUNTY

acreage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
154.59	\$5,460	\$1,900	\$3,718	\$1,900	\$ 800	\$1,577	\$450
160.00	4,500	2,000	4,800	2,500	1,000	1,218	400
80.00	1,850	700	1,600	500	400	350	200
157.00	3,760	850	2,590	850	600	846	75
160.00	4,980	850	4,800	800	1,400	1,970	100
.....	.....	.....	.....	.....	.....	.....	.....
150.00	6,480	1,100	6,000	1,000	2,000	1,080	50
55.00	1,900	250	1,625	200	600	760	100
160.00	3,970	1,780	3,200	1,500	800	880	400
320.00	6,510	2,500	6,400	2,500	3,000	1,344	350
.....	.....	.....	.....	.....	.....	.....	.....
160.00	4,100	900	4,240	700	1,250	960	100
127.00	3,105	1,025	2,440	.....	800	602	150
160.00	4,325	100	4,000	100	1,300	700	.....
.....	.....	.....	.....	.....	.....	.....	.....
	<u>\$50,940</u>		<u>\$45,713</u>		<u>13,950</u>	<u>\$14,912</u>	

times the amount of loan.....\$41,850

## CUSTER COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1739	Richard Bennets	S $\frac{1}{2}$ SE $\frac{1}{4}$	2	13N	19E
		E $\frac{1}{2}$ NW $\frac{1}{4}$	11		
1818	G. E. Killiam	SW $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$	25	8N	22E
		E $\frac{1}{2}$ SE $\frac{1}{4}$	26		
1882	Wm. Fricke	N $\frac{1}{2}$ NE $\frac{1}{4}$	7	6N	25E
		S $\frac{1}{2}$ SE $\frac{1}{4}$	6		
1979	L. E. Glennon	S $\frac{1}{2}$ NE $\frac{1}{4}$ , N $\frac{1}{2}$ SE $\frac{1}{4}$	33	14N	19E
1998	J. H. Mudd	SE $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ SE $\frac{1}{4}$	8	11N	26E
		W $\frac{1}{2}$ SW $\frac{1}{4}$	9		
		N $\frac{1}{2}$ NE $\frac{1}{4}$	17		

Ratio on owner's value, land only	21.6%
Ratio on State Appraiser's value, land only	28.4%
Ratio on valuation of three times state loans, land only	31.5%

## ELMORE COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1761	C. R. Slater	SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$	6	1N	5E
		NE $\frac{1}{4}$ , and lots 1, 2, 3, 4	5		
		Lot 4	5		
1972	C. W. Evans	SW $\frac{1}{4}$	2	1N	7E
1971	Frank Page	NE $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ NE $\frac{1}{4}$	20	2N	7E
		SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$	17		
1996	C. R. Francis	SE $\frac{1}{4}$	34	1S	11E
1995	W. R. Francis	SW $\frac{1}{4}$	34	1S	11E
1992	Hugh Ridings	M & B Desc. in	31 & 32	2N	7E
2024	Exie H. Call	W $\frac{1}{2}$ NE $\frac{1}{4}$	13	2N	7E
1736	James Engleman	W $\frac{1}{2}$ SE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$	29	2N	8E
1916	Geo. A. Bates	SW $\frac{1}{4}$	35	2N	7E
2006	W. R. Saxton	S $\frac{1}{2}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$	27	2N	7E

Ratio on owner's value, land only	35.5%
Ratio on State Appraiser's value, land only	46.3%
Ratio on valuation of three times state loans, land only	53.0%



CUSTER COUNTY

Acreage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
244.90	\$10,596	\$1,350	\$10,796	\$1,100	\$3,000	\$3,025	\$500
160.00	4,100	1,200	4,100	1,200	1,000	960	300
160.00	4,800*	1,200*	4,800	1,200	1,600	1,853	350
160.00	3,200		3,200		1,000	1,000	175
320.00	19,200	1,450	9,000		3,000	2,250	600
	\$41,896		\$31,896		\$9,600	\$9,088	
3 times amount of loans.....					\$28,800		

ELMORE COUNTY

Acreage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
404.28	\$5,053	\$ 600	\$5,000	\$.....	\$1,000	\$2,857	\$250
160.00	3,200	150	3,000		1,000	1,132	100
160.00	2,400		2,400		600	1,350	150
160.00	6,000	300	4,800		1,600	2,076	
160.00	5,600	300	4,800		1,600	2,076	
159.73	7,000	900	3,000		1,000	930	75
80.00	2,400		1,500		500	749	100
160.00	5,000	3,500	2,400	2,000	800	1,292	300
160.00	5,500	1,200	5,000	1,200	1,200	1,790	200
120.00	1,182	200	1,100		300	1,131	50**
	\$43,335		\$33,000		\$9,600	\$15,383	
3 times amount of loans.....					\$28,800		

## FRANKLIN COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1732	W. M. Phillips	E ½ SE ¼	7	16S	38E)
		W ½ SW ¼	8		)
1765	David Larson	M. & B. Desc.	12	16S	38E
1792	H. L. Doney	M. & B. Desc. in 19 &	20	16S	40E
1926	E. S. Hart	M. & B. Desc. in SE ¼	15	16S	40E
1953	J. G. Nelson	NW ¼ NW ¼	29	14S	39E)
		NE ¼ NE ¼	30		)
1997	E. Bosworth	SE ¼	3	14S	39E)
		M. & B. Desc. in NE ¼	10		)
1993	L. L. Hatch	M. & B. Desc. in	29	16S	40E

Ratio on owner's value, land only	24.7%
Ratio on State Appraiser's value, land only	27.6%
Ratio on valuation of 3 times state loans, land only	31.5%

## FREMONT COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1717	T. E. Murphy	W ½ NE ¼, N ½ SE ¼	19	9N	43E
1762	F. L. Roberts	SW ¼	8	9N	36E
1957	T. G. Morefield	N ½ SE ¼	21	7N	40E
1809	Sarah Smart	S ½ NW ¼, N ½ SW ¼	34	8N	43E

Ratio on owner's value, land only	48.8%
Ratio on State Appraiser's value, land only	45.1%
Ratio on valuation of 3 times state loans, land only	48. %



## FRANKLIN COUNTY

acreage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
160.00	\$ 4,700	\$ 1,500	\$ 4,500	.....	\$ 1,500	\$ 1,800	.....
57.00	3,705	.....	3,700	.....	1,200	810	.....
215.00	21,125	1,500	18,000	.....	5,000	3,075	300
142.00	6,100	2,000	6,000	2,000	1,800	1,050	450
80.00	4,875	.....	3,600	.....	1,100	985	.....
165.00	6,600	475	6,000	.....	1,500	3,290	.....
33.00	3,300	.....	3,300	.....	1,000	1,460	.....
	<u>\$50,405</u>	.....	<u>\$45,100</u>	.....	<u>\$13,100</u>	<u>\$12,470</u>	.....
3 times amount of loans.....					\$39,300		

## FREMONT COUNTY

acreage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
146.00	\$12,860	\$ 2,130	\$10,950	\$ 2,000	\$ 3,900	\$ 4,470	\$475
160.00	3,600	600	2,400*	.....	800	1,220	100
80.00	8,000	1,425	8,000	.....	2,500	3,560	200
160.00	8,000	700	8,000	200	2,000	4,000	.....
	<u>\$32,460</u>	.....	<u>\$29,350</u>	.....	<u>\$ 9,200</u>	<u>\$13,250</u>	.....
3 times amount of loans.....					\$27,600		

## GEM COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1724	Jos. Yungbauer	SW $\frac{1}{4}$ SE $\frac{1}{4}$	24	8N	1E
		N $\frac{1}{2}$ NE $\frac{1}{4}$	25		
1716	Oliver Seetin	NE $\frac{1}{4}$ SE $\frac{1}{4}$	15	8N	1E
		N $\frac{1}{2}$ SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$	14		
1745	A. A. Richards	W $\frac{1}{2}$ E $\frac{1}{2}$ SE $\frac{1}{4}$	17	6N	1W
1959	Harold McCrossen	N $\frac{1}{2}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$	17	6N	1W
1748	W. P. Richards	E $\frac{1}{2}$ E $\frac{1}{2}$ SE $\frac{1}{4}$	17	6N	1W

Ratio on owner's value, land only	27.0%
Ratio on State Appraiser's value, land only	34.7%
Ratio on valuation of 3 times state loans, land only	27.1%

## GOODING COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1737	Ross Graves	SE $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$	23	5S	14E
1872	W. B. Kelly	Lot 4	1	6S	15E
		Lot 1	2		
1871	W. B. Kelly	Lot 2 & SW $\frac{1}{4}$ NE $\frac{1}{4}$	2	6S	15E
1874	Mary F. Berry	M. & B. Desc. in	23	7S	13E

Ratio on owner's value, land only	20.0%
Ratio on State Appraiser's value, land only	21.7%
Ratio on valuation of 3 times state loans, land only	24.8%

## IDAHO COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1740	C. V. Jno. Dounecq	S $\frac{1}{2}$ NE $\frac{1}{4}$	1	27N	1E
		Lots 4 & 5	6	27N	2E
1920	F. Z. Taylor	SE $\frac{1}{4}$ SE $\frac{1}{4}$	15	28N	1E
		NE $\frac{1}{4}$ NE $\frac{1}{4}$	22		
		W $\frac{1}{2}$ NW $\frac{1}{4}$	23		
1969	C. H. Ede	S $\frac{1}{2}$ SE $\frac{1}{4}$	21	34N	5E
		N $\frac{1}{2}$ NE $\frac{1}{4}$	28		

Ratio on owner's value, land only	21.0%
Ratio on State Appraiser's value, land only	28.0%
Ratio on valuation of 3 times state loans, land only	29.1%



## GEM COUNTY

Creage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
20.00	\$ 1,740	\$ 1,700	\$ 3,000	.....	\$ 1,000	\$ 820	\$150
60.00	1,975	1,300	2,400	900	800	1,117	100
40.00	12,000	.....	8,000	.....	4,000	2,800	.....
20.00	3,500	1,580	3,500	1,500	800	1,100	.....
40.00	12,000	.....	8,000	.....	4,000	2,800	.....
	<u>\$31,215</u>	.....	<u>\$24,900</u>	.....	<u>\$10,600</u>	<u>\$ 8,637</u>	.....
3 times amount of loans.....					\$31,800		

## GOODING COUNTY

Creage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
80.00	\$ 8,000	\$ 3,000	\$ 8,000	\$ 3,000	\$ 2,500	\$ 1,832	\$400
80.62	8,000	.....	7,500	.....	2,000	1,705	200
80.18	7,200	1,400	7,200	.....	2,000	1,125	100
30.50	4,550	.....	3,000	.....	1,000	925	300
	<u>\$27,750</u>	.....	<u>\$25,700</u>	.....	<u>\$ 7,500</u>	<u>\$ 5,587</u>	.....
3 times amount of loans .....					\$22,500		

## IDAHO COUNTY

Creage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
154.39	\$ 5,670	.....	\$ 4,540	.....	\$ 1,500	\$ 1,480	\$ 50
160.00	8,000	2,250	4,800	500	1,500	966	100
160.00	3,100	1,250	3,200	1,000	1,000	1,050	150
	<u>\$16,770</u>	.....	<u>\$12,540</u>	.....	<u>\$ 4,000</u>	<u>\$ 3,496</u>	.....
3 times amount of loans.....					\$12,000		

## JEFFERSON COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge
1756	W. H. Jones	N $\frac{1}{2}$ N $\frac{1}{2}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ SE $\frac{1}{4}$	12	4N	38E
1752	L. H. Patrie	Lots 1 & 2	5	4N	37E
1795	E. C. McIntire	N $\frac{1}{2}$ NW $\frac{1}{4}$	28	4N	38E
		N $\frac{1}{2}$ NE $\frac{1}{4}$	29		
1963	L. A. Brossard	N $\frac{1}{2}$ SW $\frac{1}{4}$	17	4N	38E

Ratio on owner's value, land only	55
Ratio on State Appraiser's valuation, land only	59
Ratio on valuation of 3 times state loans, land only	74

## KOOTENAI COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge
1907	Wm. Fisch	E $\frac{1}{2}$ SW $\frac{1}{4}$ , lots 3 & 4	30	52N	3W
2003	L. L. Swofford	W $\frac{1}{2}$ SE $\frac{1}{4}$	16	51N	4W
2018	C. F. Grimm	Lot 5, NW $\frac{1}{4}$ SW $\frac{1}{4}$ , S $\frac{1}{2}$ SW $\frac{1}{4}$	9	48N	4W
2040	Carrie Root	NE $\frac{1}{4}$	8	53N	3W
		W $\frac{1}{2}$ NW $\frac{1}{4}$	9		
1914	C. A. Hawkins	SE $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ SE $\frac{1}{4}$	25	49N	6W

Ratio on owner's value, land only	24.
Ratio on State Appraiser's value, land only	25.5
Ratio on valuation of 3 times state loans, land only	29.7

## LEMHI COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge
1820	H. Nichols	E $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$	9	15N	21E
1944	Wm. Oltmer	SW $\frac{1}{4}$ SW $\frac{1}{4}$	5	17N	24E)
		SE $\frac{1}{4}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ SE $\frac{1}{4}$	6		)
		E $\frac{1}{2}$ NE $\frac{1}{4}$ , N $\frac{1}{2}$ SE $\frac{1}{4}$	7		)
1954	Fred Bolts	S $\frac{1}{2}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$	1	17N	23E)
		NW $\frac{1}{4}$ NE $\frac{1}{4}$	12		)
		Lots 6 & 7, NE $\frac{1}{4}$ SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$	6	17	24E)

Ratio on owner's value, land only	26.1%
Ratio on State Appraiser's value, land only	24.2%
Ratio on valuation of 3 times state loans, land only	34.2%



## JEFFERSON COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
20.00	\$15,000	.....	\$15,000	\$ 2,500	\$3,000	\$ 6,600	\$500
30.00	6,000	.....	6,000	1,500	2,000	4,000	350
.....	.....	.....	.....	.....	.....	.....	.....
60.00	11,175	1,125	8,960	1,000	2,500	7,300	.....
30.00	8,000	.....	8,000	.....	2,500	4,400	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	<u>\$40,175</u>	.....	<u>\$37,960</u>	.....	<u>\$10,000</u>	<u>\$22,300</u>	.....
3 times amount of loans.....					\$30,000		

## KOOTENAI COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
60.00	\$10,000	\$ 3,700	\$ 9,600	\$ 3,000	\$ 3,000	\$ 1,750	\$500
60.00	4,000	.....	4,560	180	1,500	2,000	.....
73.83	4,140	1,100	5,214	1,100	1,500	1,010	150
40.00	8,650	1,975	6,000	2,000	1,200	1,300	200
.....	.....	.....	.....	.....	.....	.....	.....
60.00	<u>1,680</u>	<u>250</u>	<u>1,600</u>	.....	<u>500</u>	<u>800</u>	.....
.....	<u>\$28,470</u>	.....	<u>\$26,974</u>	.....	<u>\$ 7,700</u>	<u>\$ 6,860</u>	.....
3 times amount of loans .....					\$23,000		

## LEMHI COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
60.00	\$ 4,300	\$ 300	\$ 3,000*	.....	\$ 1,000	\$ 1,120	\$100
.....	.....	.....	.....	.....	.....	.....	.....
20.00	15,000	1,600	17,600	.....	4,000	4,160	160
.....	.....	.....	.....	.....	.....	.....	.....
305.23	15,250	2,250	17,500	.....	4,000	3,965	100
.....	<u>\$35,550</u>	.....	<u>\$38,100</u>	.....	<u>\$ 9,000</u>	<u>\$ 9,245</u>	.....
3 times amount of loans .....					\$27,000		

## LINCOLN COUNTY

Loan No.	Name	Description	Sec.	Twp.	R.
1817	L. J. Mott	SE $\frac{1}{4}$	34	5S	17E
2000	G. H. Anderson	NE $\frac{1}{4}$ SE $\frac{1}{4}$	32	5S	18E
		SE $\frac{1}{4}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$	33		

Ratio on owner's value, land only	16.
Ratio on State Appraiser's value, land only	17.
Ratio on valuation of 3 times state loans, land only	20.

## MADISON COUNTY

Loan No.	Name	Description	Sec.	Twp.	R.
1727	J. S. & F. F.				
	Parkinson	E $\frac{1}{2}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$	29	6N	41E
1725	W. D. Charles	M. & B. Desc.	33	7N	40E
		Do	4	6N	40E
1743	Woodmansee & Webster				
		E $\frac{1}{2}$ W $\frac{1}{2}$	13	5N	40E
		S $\frac{1}{2}$ SE $\frac{1}{4}$	4		
		S $\frac{1}{2}$ SW $\frac{1}{4}$	3		
1767	J. R. Thomson	M. & M. Desc.	5	6N	41E
1766	Jas. Gillespie	NW $\frac{1}{4}$ NW $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$	32	6N	40E
1798	R. W. Jappesen	S $\frac{1}{2}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ NE $\frac{1}{4}$	17	5N	41E
1814	Peter Taylor	Lots 3, 4, NW $\frac{1}{4}$ SW $\frac{1}{4}$	1	5N	39E
		Lot 1	2		
1840	R. H. Row	E $\frac{1}{2}$ NW $\frac{1}{4}$ , W $\frac{1}{2}$ NE $\frac{1}{4}$	11	6N	40E
1873	E. W. Murdock	Lot 1, SE $\frac{1}{4}$ NE $\frac{1}{4}$	2	6N	40E
1931	Nels Nelson	SW $\frac{1}{4}$	5	6N	43E
1751	Jas. Gillespie	SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$	17	5N	41E

Ratio on owner's value, land only	33.
Ratio on State Appraiser's value, land only	41.0
Ratio on valuation of 3 times state loans, land only	44.0



## LINCOLN COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
7.00	\$16,240	\$ 3,450	\$15,000	\$ 3,000	\$ 4,000	\$ 3,447	.....
0.00	12,780	.....	12,000	.....	3,500	1,263	.....
	<u>\$29,020</u>	.....	<u>\$27,000</u>	.....	<u>\$ 7,500</u>	<u>\$ 4,710</u>	.....
	3 times amount of loans .....				\$22,500		

## MADISON COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
0.00	\$ 4,000*	.....	\$ 4,000	.....	\$ 1,200	\$ 3,600	.....
0.00	15,050	900	15,997	.....	4,000	5,655	100
	.....	.....	.....	.....	.....	.....	.....
0.00	24,000	.....	15,000	.....	5,000	5,535	.....
3.00	17,680	.....	16,000	.....	5,000	5,900	.....
0.00	6,400	.....	6,000	.....	1,800	2,535	.....
0.00	5,360	150	3,000	.....	1,000	3,010	.....
	.....	.....	.....	.....	.....	.....	.....
8.94	15,895	3,200	15,000	3,000	5,000	4,980	200
0.00	16,000	.....	9,600	.....	3,000	3,860	.....
0.00	8,000	.....	6,000	.....	2,000	1,030	.....
0.00	6,150	1,450	4,500	1,800	1,500	2,540	25
0.00	4,800	.....	4,800	.....	1,600	3,010	.....
	<u>\$123,335</u>	.....	<u>\$99,897</u>	.....	<u>\$31,100</u>	<u>\$41,645</u>	.....
	3 times amount of loans .....				\$93,300		

## MINIDOKA COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1705	J. E. Baker	N $\frac{1}{2}$ NE $\frac{1}{4}$	8	10S	23E
1704	J. A. Handy	NW $\frac{1}{4}$ NE $\frac{1}{4}$ , lot 6	30	10S	24E
1760	Simon Beck	W $\frac{1}{2}$ NW $\frac{1}{4}$	24	9S	23E
1753	A. M. Trent	SE $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ S $\frac{1}{2}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$	18	9S	24E
1773	J. L. Rush	W $\frac{1}{2}$ SW $\frac{1}{4}$	13	9S	23E
1793	E. L. Riggs	N $\frac{1}{2}$ SW $\frac{1}{4}$	8	10S	24E
1786	E. W. Beibaur	N $\frac{1}{2}$ NW $\frac{1}{4}$	25	9S	22E
1784	W. W. Allen	S $\frac{1}{2}$ SW $\frac{1}{4}$	12	10S	23E
1813	W. H. Hollenbeck	E $\frac{1}{2}$ SE $\frac{1}{4}$	26	9S	22E
1804	J. C. Porterfield	N $\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$	1	10S	20E
1852	L. P. Christian	Lot 2, SW $\frac{1}{4}$ NE $\frac{1}{4}$	2	9S	24E
1850	E. L. Riggs	S $\frac{1}{2}$ SW $\frac{1}{4}$	8	10S	24E
1849	E. J. Slater	E $\frac{1}{2}$ NW $\frac{1}{4}$	35	9S	23F
1847	S. M. Henry	E $\frac{1}{2}$ SE $\frac{1}{4}$	10	9S	23E
1910	E. J. Hanson	W $\frac{1}{2}$ NE $\frac{1}{4}$	2	10S	22E
1947	C. E. S. Roberts	S $\frac{1}{2}$ SE $\frac{1}{4}$	14	9S	23E
1935	H. E. Wright	S $\frac{1}{2}$ SE $\frac{1}{4}$	1	10S	23E
1934	May Jones	NW $\frac{1}{4}$ SE $\frac{1}{4}$	30	9S	24E
1932	Geo. B. Fleisher	NE $\frac{1}{4}$ NW $\frac{1}{4}$ , lot 1	18	10S	24E
1983	W. A. Dell	SW $\frac{1}{4}$ NE $\frac{1}{4}$ , lot 2	6	9S	24E
1988	F. X. Scherrer	NW $\frac{1}{4}$ SW $\frac{1}{4}$	1	9S	24E
2009	Oscar Cox	N $\frac{1}{2}$ SE $\frac{1}{4}$	13	10S	23E

Ratio on owner's value, land only	23.
Ratio on State Appraiser's value, land only	% 28
Ratio on valuation of 3 times state loans, land only	37.7

## NEZ PERCE COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1810	E. L. Marckley	Lots 5, 6, 7	31	35N	2W
1841	A. L. Hawley	Lots 21, 22, 23, 26, 27, 28	18	35N	2W
		Lots 5 & 6	19		
1839	Nellie Steen	S $\frac{1}{2}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ NW $\frac{1}{4}$	12	32N	5W
		NE $\frac{1}{4}$ NE $\frac{1}{4}$ , W $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$	11		
		S $\frac{1}{2}$ SE $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$	12		
		Lots 1, 2, NW $\frac{1}{4}$ NE $\frac{1}{4}$	22		
		Lot 4, SW $\frac{1}{4}$ SE $\frac{1}{4}$	15		
		N $\frac{1}{2}$ SW $\frac{1}{4}$	13		
		N $\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$	14		
		N $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$	23		
		E $\frac{1}{2}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$	18	32N	3W

Ratio on owner's value, land only	31.
Ratio on State Appraiser's value, land only	45.
Ratio on valuation of 3 times state loans, land only	53.5



Age	Owner's Valn.		Appraised Valn.		Amt. of	1917 Assessed Valn.	
	Land	Impts.	Land	Impts	Loan	Land	Impts.
80.00	\$ 4,000	\$ 875	\$ 3,500	.....	\$ 1,000	\$ 985	\$200
75.90	3,500	1,850	3,795	.....	1,000	975	200
80.00	8,000	1,050	6,000	.....	1,800	2,115	150
50.00	7,500	2,800	5,000	1,500	1,250	1,740	300
80.00	6,930	1,500	6,400	.....	2,000	1,825	200
80.00	7,400	850	4,000	.....	1,200	1,360	150
80.00	4,550	.....	5,300	.....	1,000	1,330	.....
80.00	7,700	600	5,000	.....	1,500	1,450	.....
80.00	8,000	2,000	8,000	2,000	2,000	1,730	200
18.00	12,560	1,750	9,130	.....	2,800	2,865	75
79.51	5,110	925	3,000	.....	1,000	1,050	50
80.00	7,400	1,500	4,500	1,000	1,300	1,530	.....
80.00	4,500	1,100	3,000	.....	1,000	1,880	100
80.00	8,880	500	8,000	500	2,000	2,130	100
80.00	8,000	2,400	8,000	2,500	1,500	1,830	.....
80.00	12,300	2,000	8,570	2,000	1,500	2,120	300
79.00	6,160	1,675	6,000	.....	1,800	1,490	450
40.00	7,240	900	6,000	.....	1,200	1,510	.....
63.27	5,600	950	5,355	900	1,200	1,120	100
80.59	4,400	700	2,500	.....	600	900	50
40.00	7,600	2,325	5,000	2,000	1,200	880	150
80.00	6,000	2,000	5,600	1,800	1,250	1,600	250
	<u>\$165,320</u>	.....	<u>\$132,100</u>	.....	<u>\$33,100</u>	<u>\$37,475</u>	.....
	3 times amount of loans .....				\$99,300		

[illegible]

## ONEIDA COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1782	B. Smith	SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$	2	14S	35E
		NW $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$	11		
1789	T. M. Wozzley	S $\frac{1}{2}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$	26	13S	35E
		SW $\frac{1}{4}$ SW $\frac{1}{4}$ )	12	14S	35E
		W $\frac{1}{2}$ NW $\frac{1}{4}$ ) Less 21.83 Ac.	13		
		SE $\frac{1}{4}$ NE $\frac{1}{4}$ )	14		
1835	Jos Martinsen	Lot 1, 4, 5, NE $\frac{1}{4}$ SW $\frac{1}{4}$	30	13S	37E
1888	E. G. Jones	SE $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$	7	14S	36E
		SW $\frac{1}{4}$ NW $\frac{1}{4}$	8		
		SE $\frac{1}{4}$ SW $\frac{1}{4}$	20		
1923	W. J. Howard	E $\frac{1}{2}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$	32	14S	36E
1922	J. H. Dredge	E $\frac{1}{2}$ SE $\frac{1}{4}$	32	14S	36E
1937	H. J. Grinley	SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$	8	14S	36E
1966	D. H. Thomas	SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$	6	14S	37E
		S $\frac{1}{2}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$	17		
		NE $\frac{1}{4}$ SE $\frac{1}{4}$	18		
1974	Heber Hanson	SW $\frac{1}{4}$	22	15S	34E
2030	John Caldwell	NE $\frac{1}{4}$	17	14S	37E
1779	I. D'Zundel	SW $\frac{1}{4}$	9	14S	36E
1808	Jas. P. Sorenson	SE $\frac{1}{4}$	33	12S	33E

Ratio on owner's value, land only	32
Ratio on State Appraiser's Value, land only	38
Ratio on valuation of 3 times state loans, land only	40

## OWYHEE COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1867	J. M. Morgan	Lots 3, 4,	6	4S	2E
		Lots 4, 5,	31	3S	2E
1891	J. B. Lessman	S $\frac{1}{2}$ SW $\frac{1}{4}$	9	9S	5W
		NE $\frac{1}{4}$ NW $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW	16		

Ratio on Owner's value, land only	32.6
Ratio on State Appraiser's value, land only	50.
Ratio on valuation of 3 times state loans, land only	53.



# ONEIDA COUNTY

acreage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
160.00	\$ 6,600	\$ 600	\$ 3,900*		\$ 1,300	\$ 2,242	\$ 50
297.00	9,595	800	8,900		2,000	3,600	
160.00	7,500	700	8,000		2,500	2,259	200
160.00	8,800		6,000		2,000	2,239	350
160.00	16,000	1,500	14,000		4,000	4,692	
80.00	6,000		4,000		1,333	1,555	
160.00	7,200	300	7,000		2,300	2,060	
240.00	8,400	2,300	8,000		2,500	5,035	150
160.00	6,000		4,500		1,500	2,365	
160.00	7,744	1,450	7,500	1,500	2,500	2,010	250
160.00	7,000		7,500		2,500	2,899	
160.00	3,200		3,000		1,000	1,810	
	<u>\$94,039</u>		<u>\$82,300</u>		<u>\$25,433</u>	<u>\$30,766</u>	
	3 times amount of loans .....				\$76,299		

## OWYHEE COUNTY

Increase	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
161.56	\$ 8,200	\$ 2,000	\$ 4,500		\$ 1,500	\$2,970	\$500
320.00	10,325	800	7,500		2,300	3,100	600
	<u>\$18,525</u>		<u>\$12,000</u>		<u>\$ 3,800</u>	<u>\$ 6,070</u>	
	3 times amount of loans.....				\$11,400		

## PAYETTE COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1771	G. Garman	E ½ SE ¼ SW ¼, W ½ W ½ SW ¼ SE ¼	9	8N	5W
1800	Mabel Harland	M. & B. Desc.	9	8N	5W
1861	Loretta E. Graves	E ½ NE ¼ NW ¼	14	7N	4W
1906	T. M. Smock	E 22 Ac. of NE ¼ NW ¼	3	7N	4W
1899	M. M. Morris	W ½ SW ¼, SE ¼ SW ¼	29	7N	3W
1924	Peter E. Short	M. & B. Desc. in	11	8N	5W
		SE ¼	11		
		SW ¼ SW ¼	12		
		NE ¼ NW ¼	14		
1970	C. P. Lattig	M. & B. Desc. 10, 11, 14 &	15	9N	5W

Ratio on owner's value, land only	27.4%
Ratio on State Appraiser's value, land only	41.
Ratio on valuation of 3 times state loans, land only	48.

## POWER COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1723	Thos. E. Walton	SE ¼ NE ¼, NW ¼ SE ¼, lots 9, 10	15	9S	29E
1744	John Payne	N ½ NE ¼	26	11S	33E
1778	W. C. Mangham	E ½ NW ¼, W ½ NE ¼	25	11S	30E
1801	G. L. Spratler	E ½ NW ¼, E ½ SW ¼, W ½ NE ¼	34	6S	29E
2037	Jannett Price	NW ¼ SE ¼, S ½ SE ¼, SE ¼ SW ¼	4	10S	33E
1836	C. J. Cressey	S ½ SW ¼	14	7S	31E
1834	H. C. Ringe	SW ¼ NW ¼, N ½ SW ¼	11	7S	30E
1826	G. S. Randall	E ½ NE ¼, W ½ NW ¼, NE ¼ NW	31	9S	34E
		W ½ NW ¼	32		
		SW ¼ SE ¼	30		
1933	L. E. Hampton	NW ¼ NE ¼, S ½ NE ¼, SW ¼ SE ¼	9	10S	31E
		SW ¼ SW ¼	10		
1961	W. B. Jacobs	SW ¼	26	7S	31E
1967	N. B. Waylett	SW ¼ NW ¼	9	10S	33E
		E ½ NE ¼, SW ¼ NE ¼	8		
1991	Wm. Tayson	N ½ SW ¼, SE ¼ SW ¼	24	10S	31E
1990	Anton Nielson	SE ¼ SE ¼	3	10S	31E
		SW ¼ SW ¼	2		
		N ½ NW ¼	11		
2034	DeWitt G. Brown	N ½ NW ¼, SW ¼ NW ¼, NW ¼ SW ¼	28	7S	31E

Ratio on owner's value, land only	39. %
Ratio on State Appraiser's value, land only	51. %
Ratio on valuation of 3 times state loans, land only	57.4%



## PAYETTE COUNTY

acreage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
30.00	\$16,125	\$ 375	\$ 6,000	.....	\$ 2,000	\$ 3,375	.....
92.50	8,000*	.....	8,000	500	2,500	2,535	.....
20.00	5,000	.....	4,000	1,900	1,000	1,500	350
22.00	4,400	1,150	4,400	.....	1,450	1,430	100
120.00	4,000	340	4,500	.....	1,300	810	100
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
339.00	31,850	2,750	20,000	.....	5,000	12,355	.....
108.00	25,000	4,500	17,200	5,000	5,000	4,360	£00
	<u>\$96,375</u>	.....	<u>\$64,100</u>	.....	<u>\$18,250</u>	<u>\$26,365</u>	.....
3 times amount of loans .....					\$54,750		

## POWER COUNTY

acreage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
142.70	\$ 7,000	\$ 300	\$ 3,600	\$ 300	\$ 1,100	\$ 2,160	.....
80.00	2,400	.....	2,000	.....	500	960	.....
160.00	3,000*	.....	3,000	.....	800	1,880	75
236.00	7,000	1,750	5,000	.....	1,500	3,320	150
160.00	12,000	1,500	12,000	.....	3,500	2,900	100
80.00	2,340	1,575	1,650	.....	550	1,200	350
120.00	6,000	.....	3,600	6,000	1,200	2,550	2,000
.....	.....	.....	.....	.....	.....	.....	.....
320.00	8,000	500	4,800	.....	1,500	3,360	.....
200.00	7,750	600	6,000	.....	2,000	3,630	150
160.00	5,000	510	4,000	.....	1,000	2,750	150
.....	.....	.....	.....	.....	.....	.....	.....
160.00	6,500	.....	6,000	800	1,500	1,600	300
120.00	3,500	.....	3,500	.....	1,100	1,400	125
.....	.....	.....	.....	.....	.....	.....	.....
160.00	3,800	475	4,000	.....	1,250	1,800	100
160.00	11,400	315	5,000	.....	1,500	3,240	.....
	<u>\$85,690</u>	.....	<u>\$64,150</u>	.....	<u>\$19,000</u>	<u>\$32,720</u>	.....
3 times amount of loans .....					\$57,000		

## TETON COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
2010	S. Hulet	N $\frac{1}{2}$ NW $\frac{1}{4}$	26	5N	25E
		S $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NE $\frac{1}{4}$	27		
1893	D. P. Latham	S $\frac{1}{2}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$	17	5N	45E

Ratio on owner's value, land only	48.
Ratio on State Appraiser's value, land only	61.3
Ratio on valuation of 3 times state loans, land only	64.

## TWIN FALLS COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1703	R. H. Williams	Lot 3	5	11S	18E
1750	W. J. Shaw	NW $\frac{1}{4}$ SE $\frac{1}{4}$	13	9S	14E
1747	D. J. Johnson & G. D. Chamberlain	E $\frac{1}{2}$ SE $\frac{1}{4}$	26	9S	14E
1881	H. S. Hobson	Lot 1, SE $\frac{1}{4}$ NE $\frac{1}{4}$	6	10S	15E
1892	C. G. Fox	NW $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$	33	9S	14E
1921	E. H. Nihart	E $\frac{1}{2}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$	25	9S	14E
2057	Albert Hartwell	S $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$	22	12S	13E
		SW $\frac{1}{4}$ NW $\frac{1}{4}$	23		
2035	F. Squires	SE $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ , S. 20 A. L. 7	10	9S	15E
1978	R. D. See	S $\frac{1}{2}$ SW $\frac{1}{4}$	21	10S	15E

Ratio on owner's value, land only	26.9
Ratio on State Appraiser's value, land only	32.
Ratio on valuation of 3 times state loans, land only	36.7

## WASHINGTON COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1710	T. T. Fletcher	NW $\frac{1}{4}$ NW $\frac{1}{4}$	16	13N	3W
1935	Geo. L. Coleman	E $\frac{1}{2}$ NE $\frac{1}{4}$	34	14N	3W
		W $\frac{1}{2}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$	35		
1729	Idaho Mining & Promoting Co.	NE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ , Pt. of SE $\frac{1}{4}$ SE $\frac{1}{4}$ S & E of R. W.	9	10N	5W
1749	Alex Allison	SE $\frac{1}{4}$ SW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , Pt. NW $\frac{1}{4}$ NE $\frac{1}{4}$ (Tax No. 18)	11	14N	3W
1823	J. M. Kulick	Lot 1, NE $\frac{1}{4}$ NW $\frac{1}{4}$	31	13N	1W
		SE $\frac{1}{4}$ SW $\frac{1}{4}$	30		
1929	E. F. Linder	Lots 3, 4	3	13N	3W
		S $\frac{1}{2}$ SW $\frac{1}{4}$	35	14N	3W
2029	A. E. Alley	E $\frac{1}{2}$ NW $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$	14	13N	2W

Ratio on owner's value, land only	43.2
Ratio on State Appraiser's value, land only	50.
Ratio on valuation of 3 times state loans, land only	62.

Filed Dec. 19, 1919,  
W. D. McREYNOLDS, Clerk.



## TETON COUNTY

acreage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
00.00	\$ 8,000	\$ 5,000	\$ 5,000	.....	\$ 1,500	\$ 1,410	\$500
60.00	6,200	.....	6,000	.....	2,000	5,340	100
	<u>\$14,200</u>	.....	<u>\$11,000</u>	.....	<u>\$ 3,500</u>	<u>\$ 6,750</u>	.....
3 times amount of loans .....					\$10,500		

## TWIN FALLS COUNTY

acreage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
39.71	\$ 5,000	\$ 1,050	\$ 3,971	.....	\$ 1,000	\$ 2,600	\$400
40.00	3,200	865	2,100	800	500	500	40
80.00	12,000*	.....	12,000*	.....	4,000	3,400	500
84.27	10,532	1,000	10,000	.....	2,100	6,300	150
80.00	7,000	250	6,000	.....	1,800	1,700	120
40.00	5,600	1,500	5,600	1,500	1,830	1,600	200
	.....	.....	.....	.....	.....	.....	.....
60.00	6,000	.....	6,000	.....	2,000	1,400	.....
00.00	23,875	2,450	15,000	2,500	4,000	1,800	350
80.00	14,000	.....	12,000	.....	4,000	4,100	280
	<u>\$87,207</u>	.....	<u>\$72,671</u>	.....	<u>\$21,230</u>	<u>\$23,400</u>	.....
3 times amount of loans .....					\$63,690		

## WASHINGTON COUNTY

acreage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
40.00	\$ 4,000	\$ 1,400	\$ 4,000	\$ 1,000	\$ 1,000	\$ 2,200	\$300
70.00	5,100	2,000	4,500	.....	1,500	2,125	300
27.55	5,510	50	5,510	50	1,500	2,192	.....
66.00	23,600	8,180	19,500	6,000	5,000	10,520	800
	.....	.....	.....	.....	.....	.....	.....
19.10	2,400	680	2,000	.....	500	940	.....
52.50	8,040	1,000	7,600	1,000	2,000	3,698	100
	.....	.....	.....	.....	.....	.....	.....
60.00	6,500	.....	4,000	.....	1,200	2,196	.....
	<u>\$55,150</u>	.....	<u>\$47,110</u>	.....	<u>\$12,700</u>	<u>\$23,871</u>	.....
3 times amount of loans .....					\$38,100		

## PLAINTIFF'S EXHIBIT 18.

THE WASHINGTON WATER POWER COMPANY  
REVENUE STATEMENT—STATE OF IDAHO

	1911	1912	1913	1914
Genesee .....			2,772.25	5,819.3
Moscow .....			23,343.74	42,814.2
St. Maries .....			11,359.53	27,227.7
Osborn .....		213.15	134.05	619.6
Mines .....	308,966.95	312,050.98	411,553.99	444,545.6
Public Utilities .....	47,123.23	54,988.22	47,367.29	47,723.3
Total .....	\$356,090.18	\$367,252.35	\$496,530.85	\$568,749.9
Less Discounts & Adjustments.....				4,409.3
Net Revenue .....	\$356,090.18	\$367,252.35	\$496,530.85	\$564,340.6

Filed Dec. 19, 1919,  
W. D. McREYNOLDS, Clerk.

## PLAINTIFF'S EXHIBIT 19.

STATEMENT OPERATING EXPENSES, TAXES, DEPRECIATION—  
STATE OF IDAHO.

	1911	1912	1913	1914
Production .....	27,718.28	23,228.42	19,384.35	24,077.94
Electric Current Purchased.....			16,836.21	22,014.56
Transmission & Transformation .....	22,088.25	20,003.09	21,434.14	25,431.18
Distribution .....			6,215.73	6,590.71
Utilization .....			822.08	3,254.27
Commercial .....			32,996.37	47,483.87
General .....	54,343.46	53,563.39	36,626.79	43,643.45
Total Operating .....	104,149.99	96,794.90	134,315.67	172,495.98
Depreciation .....	83,425.93	85,983.33	87,024.33	90,915.48
Taxes .....	46,658.40	58,772.35	48,056.23	48,568.14
Total Expense .....	234,234.32	241,550.58	269,396.23	311,979.60

Filed Dec. 19, 1919,  
W. D. McREYNOLDS, Clerk.



## PLAINTIFF'S EXHIBIT 18.

THE WASHINGTON WATER POWER COMPANY  
REVENUE STATEMENT—STATE OF IDAHO

1915	1916	1917	1918	1919	Total
5,833.88	6,644.84	7,414.30	8,862.25	5,544.87	42,891.69
45,506.78	50,769.70	54,916.90	60,186.32	43,023.36	320,561.03
23,752.42	23,248.88	24,485.74	21,781.16	18,118.80	149,974.32
1,286.10	2,244.80	4,050.82	3,592.78	2,370.45	14,511.75
76,268.89	310,517.55	375,562.14	307,493.26	167,721.13	3,014,680.57
53,879.82	46,673.35	40,160.97	37,835.83	27,986.99	403,739.09
06,527.89	\$440,099.12	\$506,590.87	\$439,751.60	\$264,765.60	\$3,946,358.45
11,635.99	3,238.03	1,881.39	2,716.31	1,189.70	25,070.72
94,891.90	\$436,861.09	\$504,709.48	\$437,035.29	\$263,575.90	\$3,921,287.73

## PLAINTIFF'S EXHIBIT 19.

STATEMENT OPERATING EXPENSES, TAXES, DEPRECIATION—  
STATE OF IDAHO.

1915	1916	1917	1918	1919	Total
22,669.05	25,155.93	30,046.01	22,587.39		
12,233.66	9,464.64	9,526.58	8,448.89		
22,811.00	30,716.58	30,268.19	26,274.97		
6,292.11	6,741.80	9,070.84	9,925.60		
2,872.26	2,541.80	3,368.94	3,480.09		
45,561.87	46,213.64	54,731.23	47,226.81		
37,660.63	41,120.92	53,638.57	46,996.17		
50,100.58	161,955.31	190,660.36	164,939.92		
93,096.33	96,679.32	100,421.40	104,385.42		
53,244.24	48,823.73	63,205.28	62,876.98		
96,441.15	307,458.36	354,287.04	332,202.32		

## PLAINTIFF'S EXHIBIT 20.

## STATEMENT SHOWING REVENUE, REAL &amp; PERSONAL TAXES AND PERCENTAGE OF TAX TO REVENUE OF CENTRAL STATIONS IN THE U. S. YEAR 1912.

	No. Stations	Revenue	Real and Personal Taxes	% Taxes to Revenue
United States .....	3,659	264,317.150	8,048.291	.030
Geographic Divisions				
New England .....	311	26,657,472	1,184.916	.044
Middle Atlantic .....	567	85,921,962	2,384,205	.027
East North Central.....	786	55,888,687	2,243.632	.040
West North Central .....	678	23,730,309	677,591	.029
South Atlantic .....	308	13,153,340	304,371	.023
East South Central .....	202	6,023,620	175,721	.032
West South Central .....	385	10,828,036	357,480	.033
Mountain .....	211	13,529,311	495,072	.037
Pacific .....	211	28,684.413	205,303	.007
The Washington Water Power Co. in the State of Idaho.....		456,073	61,000	.134

Filed Dec. 19, 1919,  
W. D. McREYNOLDS, Clerk.



Daily Discharge in Second-Feet of SPOKANE RIVER at SPOKANE for 1891.

(At T. W. W. P. Co's. Dam)

(From U. S. G. S. Water Supply Paper No. 272)

Kootenai County.

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Day	Jan.	Feb.	Mar.	Apr	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec. Day
1	.....	.....	.....	2990	12400	8370	4140	2100	1720	1660	1690	3430 1
2	.....	.....	.....	2990	12400	8940	4300	1980	1720	1660	1800	3750 2
3	.....	.....	.....	3150	12200	8500	4300	1980	1720	1650	2050	3750 3
4	.....	.....	.....	3150	11400	8060	4140	1980	1710	1650	2310	3750 4
5	.....	.....	.....	3150	11000	7640	4140	2000	1710	1650	2570	3900 5
6	.....	.....	.....	3150	11000	7640	4140	2000	1710	1650	2570	3900 6
7	.....	.....	.....	3150	11400	7210	3810	2000	1710	1650	2710	3900 7
8	.....	.....	.....	3750	11900	7210	3810	1870	1710	1640	2710	3900 8
9	.....	.....	.....	4240	12400	7010	3660	1870	1700	1640	2850	3900 9
10	.....	.....	.....	4580	12400	6790	3660	1870	1700	1640	2850	3900 10
11	.....	.....	.....	4580	13100	6600	3660	1870	1700	1640	2850	3900 11
12	.....	.....	.....	4580	12400	6410	3660	1760	1700	1630	2850	3750 12
13	.....	.....	.....	5110	12400	6030	3510	1760	1700	1630	2990	3750 13
14	.....	.....	.....	5440	12400	6030	3510	1760	1690	1630	2990	3750 14
15	.....	.....	.....	5810	12400	6030	3510	1760	1690	1630	3150	3750 15
16	.....	.....	.....	6360	12900	5850	3510	1750	1690	1630	3150	3750 16
17	.....	.....	.....	6770	12900	5660	3340	1750	1690	1620	3150	3750 17
18	.....	.....	.....	7160	13100	5480	3200	1750	1680	1620	3290	3900 18
19	.....	.....	.....	8240	13100	5320	3200	1750	1680	1620	3290	3900 19
20	.....	.....	.....	9340	12900	5130	3200	1750	1680	1580	3290	3900 20
21	.....	.....	.....	11000	12600	4960	3060	1740	1680	1580	3430	3900 21
22	.....	.....	.....	11200	12400	4960	2900	1740	1680	1580	3430	3900 22
23	.....	.....	.....	11400	11900	4790	2900	1740	1670	1580	3430	3900 23
24	.....	.....	.....	11900	11900	4790	2760	1740	1670	1580	3430	3900 24
25	.....	.....	.....	11900	11000	4600	2630	1730	1670	1580	3430	3900 25
26	.....	.....	.....	11900	10700	4440	2630	1730	1670	1580	3430	3900 26
27	.....	.....	.....	11900	10300	4280	2630	1730	1670	1580	3430	3900 27
28	.....	.....	.....	11900	9560	4280	2360	1730	1660	1580	3430	3900 28
29	.....	.....	.....	11900	9560	4280	2230	1730	1660	1580	3430	3900 29
30	.....	.....	.....	12400	9560	4280	2230	1720	1660	1580	3430	3900 30
31	.....	.....	.....	.....	9100	.....	2100	1720	.....	1690	.....	3900 31

Note:—Discharges Aug. 14 to Oct. 18, 1891 interpolated.

## Daily Discharge in Second-Foot of SPOKANE RIVER at SPOKANE for 1892.

(At T. W. W. P. Co's. Dam)

(From U. S. G. S. Water Supply Paper No. 272)

Day	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec. Day
1	3900	3430	4920	11200	11000	22300	10500	3900	2340	1350	1350	2850 1
2	3600	3150	5110	10700	11000	22300	10300	3900	2290	1350	1350	2850 2
3	3600	3150	5280	10500	11000	22300	10000	3850	2230	1350	1350	2990 3
4	3600	3150	5440	9780	11000	22000	9780	3800	2180	1350	1350	2990 4
5	3600	3150	5630	9340	11000	21700	9560	3740	2130	1350	1350	3150 5
6	3600	3150	5810	9100	11200	21700	9340	3690	2080	1350	1350	3150 6
7	3600	3150	5810	8890	11400	20800	9100	3640	2030	1350	1350	3290 7
8	3600	3150	5810	8890	11700	20200	8890	3590	1970	1350	1350	3290 8
9	3600	3150	5990	8890	11900	19600	8680	3540	1920	1350	1350	3290 9
10	3600	3150	6180	8890	12200	18800	8450	3480	1870	1350	1350	3290 10
11	3290	3150	6550	8890	12600	18000	8240	3430	1820	1350	1350	3290 11
12	3290	3290	6960	8890	13400	17400	7800	3380	1770	1350	1350	3290 12
13	3290	3290	7800	8890	14100	17400	7590	3330	1710	1350	1350	3290 13
14	3290	3290	8680	9100	14700	17100	7380	3280	1660	1350	1350	3290 14
15	3290	3290	9340	9340	15200	16600	7160	3220	1610	1350	1350	3150 15
16	3290	3290	10000	9560	15500	16300	6960	3170	1560	1350	1450	3150 16
17	3290	3290	10500	9780	15700	15700	6770	3120	1510	1350	1580	3150 17
18	3290	3290	11000	10000	16000	15500	6550	3070	1450	1350	1580	2990 18
19	3290	3290	11400	10300	16300	14900	6360	3020	1400	1350	1690	2990 19
20	3290	3290	11700	10300	16600	14400	6180	2960	1350	1350	1690	2850 20
21	3290	3290	11700	10300	16900	14200	5990	2910	1350	1350	1800	2710 21
22	3290	3290	11700	10300	17400	13400	5810	2860	1350	1350	1800	2710 22
23	3290	3430	11400	10300	18200	13100	5440	2810	1350	1350	1930	2570 23
24	2990	3750	11700	10300	18800	12600	5320	2750	1350	1350	2050	2570 24
25	2990	4240	11900	10300	19900	12400	4750	2700	1350	1350	2170	2570 25
26	2990	4580	11900	10500	21100	11900	4400	2650	1350	1350	2310	2710 26
27	2990	4750	11900	10500	21400	11700	4240	2600	1350	1350	2440	2710 27
28	2990	4750	11900	10500	22000	11400	4080	2550	1350	1350	2570	2710 28
29	2990	4750	11900	10500	22300	11200	3900	2490	1350	1350	2710	2850 29
30	2990	.....	11900	10700	22300	11000	3900	2440	1350	1350	2710	2850 30
31	2990	.....	11700	.....	22300	.....	3900	2390	.....	1350	.....	2990 31

Note:—Discharges Aug. 3 to Sept. 19, 1892, interpolated.



Daily Discharge in Second-Foot of SPOKANE RIVER at SPOKANE for 1893.  
(From U. S. G. S. Water Supply Paper No. 272'  
(At T. W. W. P. Co's. Dam)

Day	Jan.	Feb.	Mar.	Apr	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	2990	2710	2170	5810	16700	23900	13700	4810	2100	1690	4750	4580	1
2	3150	2570	2170	6360	17200	23900	13500	4640	2100	1800	4750	4580	2
3	3150	2570	2170	7160	17800	23900	13000	4640	1980	1930	4580	4400	3
4	3290	2570	2170	7800	18400	23900	13000	4480	1980	2050	4400	4400	4
5	3430	2440	2170	8680	18600	23900	12700	4480	1980	2170	4400	4400	5
6	3600	2440	2170	10100	18900	23000	12500	4480	1860	2310	4580	4400	6
7	3750	2440	2170	11300	19200	23000	12300	4300	1730	2570	5110	4400	7
8	3750	2440	2310	12200	19500	23000	12000	4300	1730	2850	6180	4400	8
9	3900	2310	2310	12500	20100	23000	11800	4140	1620	3290	7380	5110	9
10	3900	2310	2310	13200	20600	23000	11300	4140	1620	3750	8240	6180	10
11	3900	2170	2310	13200	21200	22700	10800	4140	1620	4240	8680	6960	11
12	3900	2170	2310	13200	22100	22400	10100	3980	1690	4750	8890	9100	12
13	3900	2170	2310	12700	22100	22100	9900	3980	1690	4750	9100	9560	13
14	3750	2170	2310	12700	23000	21500	9420	3810	1580	4750	9100	9560	14
15	3750	2170	2310	12300	23900	20900	8970	3660	1580	4750	9100	9340	15
16	3750	2170	2310	12000	25800	20300	8580	3510	1580	4920	8890	9100	16
17	3600	2170	2310	11500	26800	19500	8110	3340	1580	4920	8680	8680	17
18	3600	2170	2310	11300	27700	19200	7670	3200	1580	4920	8240	8240	18
19	3430	2170	2310	11000	30600	18600	7460	3060	1580	4920	7800	7800	19
20	3290	2170	2310	10800	31500	18100	7260	2900	1580	5110	7160	7380	20
21	3290	2170	2310	10800	31500	17500	7040	2900	1450	5110	6550	7380	21
22	3150	2170	2440	11000	31200	17200	6650	2760	1450	5110	5990	7380	22
23	3150	2170	2440	11300	29600	16700	6250	2760	1450	5110	5630	7160	23
24	3150	2170	2570	12000	28700	16100	6070	2630	1450	5110	5280	6960	24
25	2990	2170	2570	13000	28700	16100	5880	2490	1450	5110	5110	6960	25
26	2990	2170	2850	14300	27400	15600	5530	2360	1450	5110	4750	6770	26
27	2850	2170	3150	14800	26800	15600	5170	2230	1450	5110	4750	6770	27
28	2850	2170	3600	15300	25800	15100	5170	2230	1450	5110	4750	6770	28
29	2710	.....	4080	15900	24900	14500	5170	2230	1450	5110	4750	6550	29
30	2710	.....	4580	16100	24900	14000	5170	2100	1450	4920	4750	6550	30
31	2710	.....	5280	.....	24900	.....	5000	2100	.....	4920	.....	6550	31

## Daily Discharge in Second-Feet of SPOKANE RIVER at SPOKANE for 1894.

(At T. W. W. P. Co's. Dam)

(From U. S. G. S. Water Supply Paper No. 272)

Day	Jan.	Feb.	Mar.	Apr	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	6360	6180	2440	8240	26300	34900	16600	7010	3020	2600	3600	5810	1
2	6360	5810	2440	9100	26000	34900	16400	6790	2880	2600	3750	5990	2
3	6180	5440	2710	9560	25400	34900	15800	6600	2880	2600	3900	5990	3
4	5990	5110	2710	11700	25100	34600	15200	6600	2880	2600	4080	5990	4
5	5810	4750	2710	11900	24400	34600	14800	6410	2880	2600	4080	5990	5
6	5630	4750	2710	11900	24100	34600	14200	6210	2880	2600	4080	5990	6
7	5440	4580	2710	11900	24100	33900	14000	6210	2750	2600	4240	5990	7
8	5280	4580	2850	11900	23800	33300	13400	6030	2730	2600	4240	5810	8
9	5110	4400	2850	11900	23800	32300	12900	5850	2730	2600	4400	5810	9
10	4750	4400	2850	12400	23800	31100	12500	5660	2730	2570	4580	5810	10
11	4400	4240	2850	12400	23500	26000	12200	5480	2730	2570	4750	5810	11
12	4080	4080	2850	13100	23200	27600	12000	5320	2730	2570	5110	5810	12
13	4080	3750	2990	14100	23200	27000	11700	5130	2600	2570	5280	5440	13
14	4240	3750	2990	15200	22900	26100	11500	4960	2600	2440	5280	5440	14
15	5110	3750	2990	16300	22600	25100	11000	4790	2600	2440	5280	5280	15
16	7590	3430	2990	17400	22600	24500	10800	4600	2600	2440	5280	5110	16
17	9560	3430	2990	17700	23500	23900	10300	4440	2600	2440	5280	4920	17
18	11000	3150	3150	17700	24400	23600	9840	4280	2600	2440	5280	4920	18
19	11200	2850	3150	17400	25700	23300	9370	4100	2600	2310	5110	4750	19
20	11200	2710	3430	17100	26300	22700	9160	3940	2600	2310	4920	4750	20
21	11000	2570	3600	16900	26600	22000	8710	3790	2600	2310	4750	4580	21
22	10500	2570	3900	16900	27300	21800	8290	3620	2600	2310	4750	4580	22
23	9560	2570	4080	16900	28800	21200	8060	3470	2600	2310	4750	4400	23
24	9100	2440	4080	17400	29800	20600	7850	3470	2600	2310	4750	4400	24
25	8680	2440	4080	19100	31100	20000	7850	3330	2600	2310	4750	4400	25
26	8030	2440	4240	20200	31100	19400	7640	3160	2600	2310	4920	4240	26
27	7590	2440	4580	20800	32300	18900	7640	3160	2600	2570	4920	4240	27
28	7160	2440	4920	22000	33600	18300	7410	3160	2600	2850	4920	4240	28
29	6950	.....	5440	22600	34300	17700	7410	3160	2600	3150	5110	4080	29
30	6550	.....	6180	22600	34300	17200	7210	3160	2600	3290	5280	3900	30
31	6360	.....	6960	.....	35200	.....	7210	3020	2600	3430	5630	3750	31



## Daily Discharge in Second-Foot of SPOKANE RIVER at SPOKANE in 1895

(At T. W. W. P. Co's. Dam)

(From U. S. G. S. Water Supply Paper No. 272)

Day	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	3600	5810	9100	7380	15500	12400	5440	2440	1690	1350	1350	2050	1
2	3600	5630	9100	7800	16000	12400	5280	2440	1690	1350	1350	2050	2
3	3430	5630	9340	8030	16000	11900	4750	2440	1690	1350	1350	2050	3
4	3430	5280	9560	8240	16300	11700	4750	2440	1690	1350	1350	2040	4
5	3290	5110	9780	8680	16300	11400	4750	2310	1630	1350	1350	2050	5
6	3290	5110	9780	8680	16600	11200	4750	2310	1580	1350	1450	2050	6
7	3290	4920	9560	8890	17100	11200	4400	2170	1520	1350	1450	2050	7
8	3290	4750	9100	8890	17100	11000	4400	2170	1460	1350	1580	2050	8
9	3290	4580	9100	8890	17400	10500	4240	2170	1410	1350	1580	2050	9
10	3430	4400	8890	9100	17700	9560	4080	2170	1350	1350	1580	2050	10
11	3430	4400	8680	9340	17700	9560	4080	2170	1350	1350	1580	2170	11
12	3600	4240	8240	9560	17100	9560	3900	2050	1450	1350	1580	2170	12
13	4080	4240	8240	9560	16600	9560	3900	2050	1580	1350	1580	2310	13
14	4920	4080	8030	10000	15500	9560	3750	1930	1350	1350	1580	2310	14
15	5810	3900	8030	10300	15500	8680	3750	1930	1350	1350	1580	2310	15
16	6960	3900	8030	10500	14900	8240	3600	1930	1350	1350	1580	2310	16
17	7800	3900	7590	11000	14700	7800	3600	1930	1350	1350	1580	2310	17
18	7800	3900	7380	11400	14700	7590	3600	1890	1350	1350	1580	2310	18
19	7800	3800	7380	11400	14400	7380	3430	1850	1350	1350	1580	2319	19
20	7800	3750	6960	11700	14100	7160	3430	1810	1350	1350	1580	2310	20
21	8030	3750	6960	11700	14100	6960	3290	1770	1350	1350	1580	2310	21
22	7590	3750	6770	11700	14100	6550	3290	1730	1350	1350	1580	2310	22
23	7590	4080	6550	11900	14100	6550	3150	1690	1350	1350	1580	2310	23
24	7380	5110	6360	11900	13900	6180	2990	1690	1350	1350	1580	2310	24
25	7380	5990	6360	12400	13400	5990	2850	1690	1350	1350	1580	2310	25
26	7160	6960	6360	12900	13400	5810	2850	1690	1350	1350	1580	2310	26
27	6960	7800	6360	13900	12900	5810	2850	1690	1350	1350	1690	2310	27
28	6550	8680	6180	14400	12400	5810	2850	1690	1350	1350	1800	2310	28
29	6180	.....	6180	15200	12400	5810	2710	1690	1350	1350	1800	2440	29
30	6180	.....	6180	15500	12400	5810	2570	1690	1350	1350	1800	2440	30
31	5990	.....	6960	.....	12400	.....	2440	1690	.....	1350	.....	2440	31

Note:—Discharges interpolated Aug. 18 to 22, Sept. 5 to 9, and Oct. 25 to 30, 1895.

## Daily Discharge in Second-Feet of SPOKANE RIVER at SPOKANE for 1896.

(At T. W. W. P. Co's. Dam)

(and at O. R. &amp; N. Co's. Ry. Bridge.)

(From U. S. G. S. Water Supply Paper No. 272)

Day	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	2440	6960	13400	17700	16600	20200	18800	5280	2570	1930	1900	8760	1
2	2440	6960	12900	17100	16900	21100	18200	5280	2570	1930	2050	8500	2
3	2440	6960	12900	17100	16900	21100	17700	5110	2570	1800	2050	8500	3
4	2440	6960	12400	17100	17100	21400	17100	4920	2440	1800	2050	8760	4
5	2570	6960	12400	16600	17100	21400	16600	4750	2440	1800	2120	10100	5
6	2570	6960	12400	16000	17400	21700	15700	4750	2440	1800	2120	10100	6
7	2570	6960	12400	14900	17400	22000	14900	4580	2310	1800	2200	11000	7
8	2570	6960	12400	14900	17700	21700	14100	4400	2310	1800	2200	11200	8
9	2710	6960	12400	14400	17700	21400	13400	4400	2310	1690	2280	12700	9
10	2710	6960	12400	14400	18000	21400	12900	4240	2310	1690	2280	13300	10
11	2710	6960	12400	14400	18000	21400	12400	4240	2310	1690	2360	13900	11
12	2850	6960	12400	14700	18000	21100	11900	4080	2170	1690	2520	14300	12
13	2850	6960	12400	14700	18000	21100	11400	4080	2170	1690	2520	15200	13
14	2850	6960	12400	15200	18000	21100	11000	3900	2170	1690	2520	16200	14
15	2850	6960	12400	15200	18000	20800	10300	3900	2170	1690	3020	17200	15
16	2850	6960	12400	16600	18000	20800	9560	3750	2170	1690	4960	17500	16
17	2850	7380	11900	17100	18000	20800	8890	3600	2170	1690	7860	17500	17
18	2850	7380	11900	17400	17700	20800	8450	3600	2170	1690	10400	17200	18
19	5110	7800	11400	17400	17700	20800	8030	3430	2170	1690	12400	16800	19
20	5110	7800	11400	17100	17100	20500	7590	3430	2170	1690	13300	16200	20
21	5440	7800	11400	16600	17100	20500	7380	3290	2170	1690	13300	15800	21
22	5630	7800	11900	16000	17100	20500	6960	3150	2170	1580	13500	15500	22
23	5810	7800	12400	15700	17100	20500	6960	3150	2050	1580	13500	14600	23
24	5810	8030	13400	15700	17400	20500	6550	2990	2050	1580	13000	14300	24
25	6180	8030	15500	15000	17400	20200	6180	2990	2050	1970	13000	14300	25
26	6180	8030	15500	15000	17400	19900	5810	2990	2050	1970	12400	14300	26
27	6960	8030	16600	15700	17700	19900	5630	2990	2050	1970	11200	12700	27
28	6960	9100	17100	16000	18000	19900	5630	2990	2050	1900	11000	12400	28
29	6960	13400	17100	16000	18200	19600	5630	2850	1930	1900	10100	11800	29
30	6960	.....	17700	16300	18800	19400	5440	2710	1930	1900	9560	11200	30
31	6960	.....	17700	.....	19400	.....	5440	2710	.....	1900	.....	11000	31

Note:—From Oct. 25, 1896, gage readings taken at O. R. &amp; N. R. R. Co's Bridge.



## Daily Discharge in Second-Feet of SPOKANE RIVER at SPOKANE for 1897.

(At O. R. &amp; N. Co's. Ry. Bridge.)

(Computed from Rating Table in Water Supply Paper No. 39.)

Day	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec. Day
1	10950	7000	5180	8900	30150	20930	9570	5180	2690	2370	1980	9570 1
2	10670	7000	5070	9020	29400	20230	9440	4980	2690	2370	1980	9310 2
3	10410	7000	5070	9300	27880	19540	9440	4850	2690	2280	1980	9030 3
4	10120	7000	5070	9300	27880	18330	9440	4750	2600	2280	1980	8500 4
5	10120	6790	5070	9720	27510	17500	9570	4750	2600	2200	1980	8220 5
6	9560	6520	5070	10120	27510	15830	9570	4650	2600	2200	1980	8500 6
7	9560	6450	5070	10410	28240	14550	9570	4440	2600	2200	1980	8780 7
8	9020	6450	5070	10800	29400	13940	9570	4220	2690	2200	1980	9570 8
9	9020	6310	5070	10950	30550	13340	9570	4130	2750	2140	2050	10670 9
10	8770	6310	4980	11520	30550	13020	9570	4030	2750	2140	2050	11520 10
11	8500	6200	4980	12730	29400	12900	9440	4030	2690	2050	2050	12130 11
12	8220	6050	4980	14550	28240	12600	9440	3940	2690	2050	2200	12420 12
13	7850	6050	4750	15530	27510	12140	9030	3750	2690	2050	2510	12420 13
14	7720	6050	4650	16520	27140	11520	8770	3750	2690	2050	3650	12420 14
15	7600	6050	4550	17500	26770	10950	8500	3650	2690	2050	4340	12420 15
16	7490	5950	4550	18840	27140	10670	8220	3570	2600	2050	4750	12420 16
17	7490	5950	4550	20590	27880	10550	7980	3460	2510	2050	4850	12130 17
18	7000	5950	4550	21990	28600	10420	7720	3380	2510	2050	5180	11830 18
19	7000	5850	4550	23800	29020	10670	7490	3290	2510	2050	5620	11520 19
20	6790	5850	4550	26770	29580	10670	7370	3290	2430	2050	6780	10950 20
21	6520	5850	4440	29770	29580	10670	7140	3200	2430	2050	9310	10550 21
22	6790	5850	4440	32090	29200	10800	7000	3200	2430	2050	10670	10130 22
23	6520	5850	4550	32870	28600	10800	6790	3110	2430	2050	11240	9570 23
24	6670	5710	4550	32870	27880	10670	6530	3030	2430	1980	11520	9310 24
25	7000	5400	4550	32090	27140	10670	6310	2930	2370	1980	11520	9030 25
26	7140	5300	5070	31320	26400	10670	6070	2930	2370	1980	11350	8780 26
27	7000	5300	6050	30350	25270	10420	5850	2850	2370	1980	11240	8350 27
28	6790	5180	7250	30900	24150	10420	5730	2850	2370	1980	10670	8500 28
29	7000	.....	7980	30900	23250	10130	5520	2750	2370	1980	10250	8620 29
30	7000	.....	8500	30900	22530	9870	5180	2750	2370	1980	9870	9570 30
31	7000	.....	8610	.....	21640	.....	.....	2690	.....	1980	.....	10670 31

Daily Discharge in Second-Feet of SPOKANE RIVER at SPOKANE for 1898.  
(At O. R. & N. Co's. Ry. Bridge.)

(Computed from Rating Table in Water Supply Paper No. 39.)

Day	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	11230	4750	14550	7840	27510	25630	11980	4650	2850	2430	2770	3200	1
2	11500	4750	14250	7720	27510	25450	11520	4550	2850	2430	2850	3200	2
3	11500	4550	13950	7610	27310	25280	10950	4450	2850	2430	2850	3200	3
4	11350	4550	13620	7490	26950	24700	10670	4340	2680	2430	2940	3120	4
5	11230	4650	13800	7610	26400	23800	10300	4230	2680	2430	3020	3120	5
6	10810	4650	14120	7720	26400	23250	9870	4140	2600	2430	3020	3120	6
7	10550	4750	14250	8110	25810	22710	9430	4140	2520	2430	3120	3020	7
8	10280	4750	14400	8500	25630	22350	9030	4030	2520	2430	3120	3020	8
9	9870	5850	14550	8900	25030	21820	8780	3950	2520	2520	3200	3020	9
10	9560	6780	14550	9300	24530	21640	8350	3850	2520	2430	3200	2940	10
11	9300	7250	14550	9870	23800	21450	8120	3750	2520	2430	3290	2850	11
12	8780	7720	14400	10420	23800	21120	7980	3750	2520	2430	3290	2850	12
13	8500	8220	14250	10950	23990	20950	7710	3650	2520	2430	3290	2850	13
14	8220	8630	13950	11510	24340	20600	7500	3550	2520	2430	3290	2770	14
15	7980	10670	13620	12740	24530	20430	7370	3460	2520	2430	3290	2770	15
16	7720	13630	13350	13950	24890	20240	7000	3460	2520	2520	3290	2770	16
17	7490	15880	12740	15880	25280	19550	6780	3380	2520	2600	3200	2890	17
18	7250	18180	12430	17180	25810	18850	6670	3380	2520	2600	3200	2690	18
19	7000	19540	12140	17840	26400	18520	6540	3290	2520	2600	3200	2690	19
20	7000	19540	11830	18520	26770	18180	6300	3200	2520	2600	3200	2690	20
21	6780	19200	10950	19200	26400	17500	6190	3200	2520	2690	3200	2690	21
22	6540	19200	10950	19540	26010	16340	5950	3200	2430	2690	3290	2690	22
23	6300	18180	10670	20240	25230	16350	5850	3200	2430	2690	3290	2690	23
24	6060	17500	10120	20950	24340	15700	5620	3200	2430	2690	3290	2690	24
25	5850	17180	9870	21470	23800	15350	5410	3120	2430	2690	3290	2690	25
26	5630	16530	9560	21640	23070	14880	5410	3020	2430	2690	3290	2690	26
27	5520	15870	9300	22890	22890	14250	5180	3020	2430	2690	3290	2690	27
28	5410	14880	9030	24530	22890	13630	5080	2930	2430	2690	3290	2690	28
29	5180	.....	8630	26580	23430	12890	4980	2850	2430	2770	3200	2850	29
30	5070	.....	8220	27140	24530	12290	4850	2850	2430	2770	3200	3200	30
31	4850	.....	7980	.....	25280	.....	4750	2850	.....	2770	.....	3480	31



Daily Discharge in Second-Feet of SPOKANE RIVER at SPOKANE for 1899.

(At O. R. & N. Co's. Ry. Bridge.)

(Computed from Rating Table in Water Supply Paper No. 39.)

Day	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	3570	10950	6450	6190	21120	28250	19900	6450	3560	28' J	3560	6900	1
2	3750	10670	6450	6300	20600	28050	19550	6450	3560	2850	3560	8230	2
3	3940	10300	6450	6450	20240	27520	18850	6450	3560	2850	3560	9560	3
4	3940	9880	6300	6550	19550	27700	18170	6300	3560	2850	3560	10410	4
5	3940	9570	6190	6790	18840	28250	17500	6300	3560	2850	3470	10550	5
6	3850	9180	6190	7000	18520	28600	16840	6060	3560	2690	3470	10680	6
7	3850	8770	6060	7250	17840	28420	16040	5850	3560	2690	3470	10550	7
8	3750	8500	6060	7850	18170	27880	15700	5620	3560	2750	3470	10300	8
9	3750	8230	6190	8120	19040	27320	15050	5410	3560	2750	3470	10130	9
10	3750	7980	6300	9180	20780	26400	14550	5410	3560	2690	3470	9870	10
11	3750	7720	6550	9720	22350	26020	13960	5300	3560	2690	3470	9300	11
12	3750	7500	6680	10800	23990	25450	13630	4970	3380	2690	3380	9180	12
13	3750	7250	6680	13030	25630	25450	13350	4750	3380	2690	3380	8900	13
14	3750	7150	6680	15210	26780	25450	13040	4650	3380	2690	3380	8770	14
15	3940	7000	6680	16840	27320	25450	12750	4550	3380	2690	3380	8630	15
16	3940	6790	6680	17180	27320	25070	11980	4450	3380	2690	3380	8360	16
17	3940	6790	6680	18350	26780	24530	11520	4450	3380	2690	3380	7980	17
18	3940	6680	6550	18850	26400	24530	11240	4340	3380	2680	3380	7610	18
19	3940	6680	6300	19550	26020	24900	10300	4230	3280	2690	3750	7250	19
20	4440	6790	6190	19900	25450	25070	9720	4230	3200	2750	9750	7000	20
21	4650	6900	6190	19900	24900	24900	9310	4230	3200	2850	4030	6790	21
22	6180	6900	6300	19720	24150	24530	8900	4230	3120	3020	4340	6680	22
23	8350	6790	6300	18850	24150	24150	8620	4230	3120	3200	4450	6550	23
24	10130	6790	6300	18850	24150	23800	8230	4030	3120	3280	4590	6790	24
25	11240	6790	6300	19360	24900	23450	8100	3950	3020	3380	4590	7370	25
26	11100	6790	6300	19360	25800	22890	7720	3950	3020	3470	4590	8230	26
27	11100	6550	6190	20050	26950	21820	7500	3850	3020	3470	4750	8900	27
28	11100	6550	6060	20950	28050	20780	7000	3850	3020	3470	4750	9300	28
29	11100	.....	6060	21290	29020	20600	6790	3850	2930	3470	5180	9300	29
30	11100	.....	6060	21290	29020	20250	6550	3750	2930	3470	5850	9030	30
31	11240	.....	6190	.....	29020	.....	6450	3670	.....	3560	.....	8770	31

## Daily Discharge in Second-Foot of SPOKANE RIVER at SPOKANE for 1900.

(At O. R. &amp; N. Co's. Ry. Bridge.)

(Computed from Rating Table in Water Supply Paper No. 39.)

Day	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	8770	10950	6900	16180	13800	10550	5620	2940	2350	2430	4130	5950	1
2	8770	10550	6790	15870	13640	10300	5410	2940	2350	2430	4330	6190	2
3	8770	10130	6790	15870	13640	10000	5300	2850	2350	2350	4330	6450	3
4	8620	9720	6900	15870	13500	9720	5070	2750	2350	2350	4980	6780	4
5	8620	9430	7000	16180	13350	9300	5070	2750	2350	2350	5410	7380	5
6	8770	9030	7150	16380	13350	9180	4980	2690	2350	2350	5720	7980	6
7	8770	8770	7380	16840	13500	8900	4850	2690	2280	2350	5850	8770	7
8	8900	8350	8230	17180	13640	8620	4750	2690	2280	2430	5850	9430	8
9	8900	8100	9550	17500	13500	8500	4650	2600	2280	2430	5850	9870	9
10	9030	7980	10950	17500	13500	8230	4550	2520	2200	2520	5850	10120	10
11	9570	7720	11670	17500	13500	7980	4440	2520	2200	2520	5850	10120	11
12	9880	7610	12750	17500	13640	7720	4330	2430	2200	2520	5720	10120	12
13	10420	7500	13500	17350	13800	7500	4240	2430	2200	2520	5620	10120	13
14	12750	7250	14400	17000	13950	7250	4130	2430	2200	2520	5620	10020	14
15	14880	7000	15050	16840	13950	7000	4030	2430	2200	2520	5520	9870	15
16	15870	6790	15200	16700	13950	6790	3950	2430	2200	2520	5410	9870	16
17	16180	6550	15360	16380	13950	6790	3950	2430	2130	2520	5300	9870	17
18	16180	6300	15540	16180	13950	6680	3740	2350	2130	2520	5410	9870	18
19	16180	6060	15540	15870	13950	6790	3650	2350	2130	2520	5520	9870	19
20	15870	6060	15540	15870	13950	6790	3650	2350	2130	2520	5520	10120	20
21	15870	6060	15700	15870	13800	6680	3550	2350	2200	2600	5520	10550	21
22	15540	6060	15870	15870	13640	6550	3470	2350	2200	2850	5520	11980	22
23	15200	6300	16040	15700	13500	6450	3380	2350	2200	3200	5520	13030	23
24	14880	6300	16180	15700	13030	6300	3380	2280	2280	3380	5410	14250	24
25	14400	6550	16380	15540	12600	6300	3280	2280	2280	3660	5410	14550	25
26	13950	6680	16380	15200	12420	6190	3280	2280	2350	3750	5410	14550	26
27	13500	6680	16700	15050	11980	6060	3200	2350	2350	3940	5520	14400	27
28	13200	6790	16700	14740	11510	5860	3110	2350	2430	3940	5520	13800	28
29	12750	.....	16700	14250	11230	5720	3020	2350	2430	4030	5620	13350	29
30	11980	.....	16530	13800	10950	5620	3020	2350	2430	4130	5720	12900	30
31	11230	.....	16380	.....	10800	.....	2930	2350	.....	4130	.....	12430	31



Daily Discharge in Second-Feet of SPOKANE RIVER at SPOKANE for 1901.

(At O. R. & N. Co's. Ry. Bridge.)

(Computed from Rating Table in Water Supply Paper No. 39.)

Day	Jan.	Feb.	Mar.	Apr	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec. Day
1	11820	8120	10800	11230	13350	20090	9300	4140	2680	2600	2350	4250 1
2	11360	7620	13030	11100	14110	19550	9040	4040	2680	2600	2350	4250 2
3	10670	7380	15550	10950	15050	19050	8900	3950	2680	2600	2350	4250 3
4	10410	7000	17850	10800	16380	18520	8770	3850	2680	2600	2440	4450 4
5	10000	6790	19200	10670	17190	17850	8350	3750	2680	2600	2440	4550 5
6	9720	6540	19710	10550	17850	17190	8220	3750	2600	2600	2440	4650 6
7	9300	6300	19550	10410	18350	16530	7980	3750	2600	2600	2440	4750 7
8	9040	6060	19360	10300	18850	15870	7850	3660	2520	2600	2440	4750 8
9	8630	5950	19050	10130	19200	15200	7720	3660	2520	2600	2440	4750 9
10	8220	5850	18170	9880	19550	14880	7500	3550	2520	2600	2600	4750 10
11	8220	5630	17850	9560	19900	14400	7380	3470	2520	2600	2600	4750 11
12	7950	5520	17180	9560	20080	13800	7160	3380	2520	2440	2600	4750 12
13	7720	5300	16700	9720	20240	13030	7000	3290	2520	2440	2600	4750 13
14	8780	5180	15880	9880	20430	12750	6680	3200	2520	2440	2600	4650 14
15	10120	5180	15200	10410	20940	12600	6300	3120	2520	2520	2600	4550 15
16	11100	5520	14750	10670	21290	12150	6300	3120	2520	2520	2520	4450 16
17	11680	6200	14110	10800	21820	11980	5960	3020	2520	2520	2520	4340 17
18	11820	7720	13960	10800	22350	11680	5720	3020	2520	2440	2600	4450 18
19	11820	8500	13500	10950	22720	11510	5620	2940	2600	2440	2600	4140 19
20	11680	8900	13200	11230	22720	11510	5520	2940	2600	2350	2520	4040 19
21	11350	9040	12900	11350	22720	11350	5410	2940	2600	2350	2520	3950 21
22	10950	9180	12750	11520	22350	11240	5300	2940	2520	2350	2520	3950 22
23	10680	9040	12750	11980	21820	11110	5180	2940	2520	2350	2520	3950 23
24	10300	9040	12750	12280	21450	10800	4980	2940	2520	2350	3280	4140 24
25	10000	8900	12600	12600	21290	10550	4860	2940	2600	2280	3380	4750 25
26	9720	8900	12600	13030	20940	10420	4750	2850	2520	2280	3750	5190 26
27	9430	9180	12430	13030	20780	10300	4630	2850	2520	2280	3950	5190 27
28	9040	9380	12140	13030	20780	10300	4550	2850	2520	2280	4040	5300 28
29	8780	.....	11980	13030	20940	10000	4340	2760	2520	2350	4040	5410 29
30	8350	.....	11680	13030	21120	9560	4340	2760	2600	2350	4140	5300 30
31	8120	.....	11520	.....	20780	.....	4250	2760	.....	2350	.....	5190 31

Daily Discharge in Second-Feet of SPOKAN9 RIVER at SPOKANE for 1902.

(At O. R. & N. Co's. Ry. Bridge.)

(Computed from Rating Table in Water Supply Paper No. 39.)

Day	Jan.	Feb.	Mar.	Apr	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	5180	5080	8870	6300	12430	24540	8350	6550	3120	2440	2350	4750	1
2	5180	4980	8900	6300	12430	23800	8120	6450	3020	2440	2350	4750	2
3	5180	4750	9040	6300	12430	23080	8120	6200	2950	2440	2350	4850	3
4	5180	4750	9040	6300	12430	22350	8350	5950	2850	2440	2440	4850	4
5	5180	4650	9040	6450	12600	21450	9180	5720	2850	2440	2440	4850	5
6	5300	4550	8900	6680	12600	20600	12600	5620	2850	2440	2440	4850	6
7	5410	4340	8900	6900	12600	18520	13800	5410	2850	2440	2440	4850	7
8	5850	4340	8770	7250	12900	18170	15200	5190	2850	2440	2440	4750	8
9	6790	4340	8770	8120	13630	17500	15700	4980	2850	2440	2680	4750	9
10	7620	4450	8770	8770	14250	16830	15870	4850	2750	2350	3280	4850	10
11	8120	4340	8770	9300	15360	16180	15700	4750	2680	2350	3750	5080	11
12	8770	4340	8770	9550	16190	16180	15350	4650	2680	2350	3950	5300	12
13	8770	4340	8770	9550	16840	15540	14980	4550	2680	2350	4140	5520	13
14	8770	4340	8770	9550	17500	15540	14400	4450	2680	2350	4330	5850	14
15	8770	4250	8900	9550	18040	14880	13950	4250	2680	2350	4450	5950	15
16	8500	4250	8770	9550	18850	14560	13350	4250	2600	2350	4550	5850	16
17	8350	4340	8630	9550	19720	13950	12900	4140	2600	2350	4550	5720	17
18	7980	4650	8500	9550	20240	12900	12300	4030	2520	2280	4750	5720	18
19	7720	5420	8220	9880	20600	12600	11680	3950	2520	2200	4980	5520	19
20	7720	6200	8120	10410	20600	12430	11240	3950	2440	2200	5410	5300	20
21	7500	6680	7980	11110	20800	11820	10800	3750	2440	2200	5410	5180	21
22	7250	6900	7850	11820	21290	11510	10300	3750	2440	2140	5300	5080	22
23	7160	7250	7610	12140	22530	11110	9880	3750	2440	2140	5300	5080	23
24	6900	7250	7500	12430	23800	10670	9550	3750	2440	2140	5300	4980	24
25	6550	7500	7380	12600	24900	10420	9300	3660	2440	2050	5080	4850	25
26	6300	7850	7250	12740	25270	10000	8770	3470	2440	2050	5080	4850	26
27	6060	8220	7150	12600	25270	9550	8230	3470	2440	2050	4850	4850	27
28	5720	8500	7000	12600	24900	9300	7980	3380	2440	2200	4750	4850	28
29	5530	.....	6790	12600	24900	8900	7720	3280	2440	2200	4650	4980	29
30	5300	.....	6680	12430	24900	8630	7500	3200	2440	2200	4650	5080	30
31	5180	.....	6550	.....	24900	.....	7000	3200	.....	2200	.....	5080	31



Daily Discharge in Second-Foot of SPOKANE RIVER at SPOKANE for 1903.

(At O. R. & N. Co's Ry. Bridge and Olive Ave. Bridge.)

(Computed from Rating Table in Water Supply Paper No. 39.)

Day	Jan.	Feb.	Mar.	Apr	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec. Day
1	5300	10950	4750	12440	20600	19900	12440	4980	2600	2350	3200	5620 1
2	5520	10420	4750	13630	20600	20780	11980	4860	2600	2350	3120	6300 2
3	5850	10300	4650	14400	20240	22000	11510	4750	2600	2350	3120	7000 3
4	7250	9450	4650	14750	20080	23250	10950	4550	2600	2350	3120	7720 4
5	10300	9180	4650	14750	19720	24340	10670	4450	2520	2350	3120	8220 5
6	12150	8630	4650	14750	19720	25450	10670	4330	2520	2440	3120	8630 6
7	13200	8500	4650	14750	20600	25270	10000	4250	2520	2440	3120	8500 7
8	13350	8120	4550	14560	20940	25100	9730	4130	2520	2520	3120	8220 8
9	13350	7980	4450	14400	21490	24710	9300	4040	2520	2520	3950	8220 9
10	13200	7900	4450	14260	22000	24710	9040	3950	2520	2520	4250	8220 10
11	13200	7580	4450	14110	22000	24340	8900	3850	2520	2520	4450	8220 11
12	12600	7225	4450	13500	21640	24150	8630	3750	2520	2600	4450	8220 12
13	11980	6780	4450	13350	21290	23990	8500	3660	2520	2680	4650	7720 13
14	11680	6550	4650	12600	20940	23250	8120	3560	2520	2750	4650	7500 14
15	11350	6450	4650	12440	21640	22540	7850	3480	2520	2850	4750	7500 15
16	10420	6300	4650	11980	22350	22000	7620	3390	2520	2850	4750	7250 16
17	10000	6060	4750	11980	23450	21830	7620	3390	2520	2940	4750	7150 17
18	10000	5850	4750	12300	23990	21120	7150	3290	2520	2940	4650	7000 18
19	9300	5720	4750	12440	23800	20950	6900	3200	2520	2940	4550	7000 19
20	9180	5720	4860	12440	23800	19900	6680	3200	2520	2940	4550	7000 20
21	8900	5720	4860	12750	23250	18850	6450	2850	2520	2940	4550	6900 21
22	8630	5520	4860	13200	22350	18180	6200	2850	2520	2850	4550	6900 22
23	8630	5300	4860	13950	21820	17500	6070	2750	2520	2850	4750	7000 23
24	8230	5180	4980	14750	20940	16840	5950	2520	2520	2680	4980	7000 24
25	8630	5080	5180	15700	20430	16180	5970	2520	2520	2680	5190	7000 25
26	10000	4980	5410	16400	20230	15540	5620	2600	2520	2680	5300	6790 26
27	11350	4980	5850	17180	19900	14880	5410	2600	2440	2750	5420	6790 27
28	11350	4860	6450	18690	19370	14250	5180	2600	2440	3380	5420	6680 28
29	11350	.....	7620	19550	19550	13630	5180	2600	2440	3290	5420	6550 29
30	11120	.....	7620	20600	19720	13030	5080	2600	2350	3290	5520	6450 30
31	11120	.....	11350	.....	19720	.....	4980	2600	.....	3200	.....	6200 31

NOTE: From July 8, 1903, discharges refer to Olive Ave. Bridge.

## Daily Discharge in Second-Foot of SPOKANE RIVER at SPOKANE for 1904.

(At Olive Ave. and Mission St. Bridges.)

(Computed from Rating Table in Water Supply Papers Nos. 39 and 135.)

Day	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	6200	4860	5180	8470	27400	18200	8470	3510	1990	1410	1350	1610	1
2	6070	4750	5300	8470	27590	17860	8250	3510	1900	1410	1350	1690	2
3	5950	4750	5300	8470	27080	17710	8050	3420	1900	1410	1350	1770	3
4	5860	4540	5300	8650	26520	17380	7860	3350	1840	1410	1350	1770	4
5	5720	4540	5300	8890	26150	17100	7550	3270	1840	1350	1350	1770	5
6	5620	4540	5520	9310	25780	16650	7350	3100	1840	1350	1350	1770	6
7	5620	4540	5620	9730	25250	16500	7160	3030	1840	1350	1350	1840	7
8	5530	4340	6450	10180	24710	16210	6950	3030	1770	1350	1350	1770	8
9	5420	4340	8230	10520	23980	16050	6760	2880	1770	1350	1300	1770	9
10	5300	4340	10420	10880	22940	15770	6470	2880	1770	1350	1300	1770	10
11	5300	4250	11820	11350	22280	15330	6290	2800	1770	1350	1300	1770	11
12	5300	4250	12300	12600	21750	14920	6100	2710	1690	1350	1300	1770	12
13	5300	4250	12430	14200	21400	14490	6000	2640	1690	1300	1300	1770	13
14	5300	4250	12430	16200	21080	13940	5720	2640	1610	1300	1300	1840	14
15	5420	4140	12430	18650	20750	13520	5530	2580	1610	1300	1300	1840	15
16	5620	4140	12300	21580	20590	13120	5530	2580	1540	1300	1300	1840	16
17	4990	4250	12300	25070	20250	12720	5350	2500	1490	1300	1350	1840	17
18	5180	4250	11680	26890	20100	12600	5250	2500	1490	1350	1300	1840	18
19	5420	4250	11350	27240	19920	12210	5150	2420	1490	1350	1300	1770	19
20	5530	4250	11510	27240	20100	11980	4970	2340	1490	1350	1300	1770	20
21	5620	4250	11510	27590	20100	11710	4900	2340	1410	1410	1350	1690	21
22	5620	4250	11510	27960	20100	11350	4710	2280	1410	1410	1350	1690	22
23	5620	4340	11240	27960	20250	10990	4610	2200	1410	1410	1350	1770	23
24	5530	4450	10950	27960	20590	10640	4430	2200	1410	1410	1350	1770	24
25	5530	4540	10670	27240	20920	10180	4350	2200	1410	1410	1490	1770	25
26	5420	4650	10420	26520	20920	9970	4180	2120	1410	1350	1490	1770	26
27	5300	4860	10000	25780	20420	9520	4080	2040	1410	1350	1540	1770	27
28	5300	4980	9720	25620	19920	9300	3920	1990	1410	1350	1540	1770	28
29	5180	5180	9450	25990	19300	8890	3840	1990	1410	1350	1610	1770	29
30	5080	.....	9450	26520	18980	8670	3750	1990	1410	1350	1610	1840	30
31	4990	.....	9040	.....	18500	.....	3670	1990	.....	1350	.....	1900	31

NOTE: From April 1, 1904, discharges were computed from rating table found in W. S. Paper No. 135.



## Daily Discharge in Second-Feet of SPOKANE RIVER at SPOKANE for 1905.

(At Mission St. Bridge.)

(Computed from Rating Table in Water Supply Paper No. 135.)

Day	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	2110	2280	2570	7450	8990	8880	5670	2500	1410	1350	2640	2580	1
2	2200	2280	2710	7350	8770	8880	5520	2420	1410	2000	2640	2580	2
3	2330	2280	2870	7250	8570	8990	5520	2340	1230	2040	2640	2580	3
4	2350	2120	3100	7060	8470	9080	5350	2340	1490	1750	2720	2630	4
5	2350	2120	3420	6950	8250	9200	5150	2280	1230	1840	2640	2500	5
6	2350	2120	3750	6870	8050	9300	4970	2200	1300	1900	2580	2580	6
7	2350	2120	4080	6760	7850	9410	4890	2200	1410	2040	2640	2500	7
8	2310	2200	4350	6760	7650	9520	4800	2040	1610	2280	2580	2500	8
9	2280	2200	4610	6870	7850	9300	4610	1990	1690	2340	2500	2500	9
10	2210	2120	4710	6950	7960	9300	4430	1900	1830	2420	2500	2500	10
11	2200	2040	4800	7060	8250	9300	4350	2120	1760	2630	2420	2420	11
12	2120	2040	4970	7060	8470	9080	4180	1990	1610	2720	2330	2420	12
13	2040	1980	5070	7060	8670	8990	4000	1760	1760	2880	2330	2420	13
14	1980	1980	5140	7060	8880	8770	3920	1760	1690	2790	2330	2340	14
15	1900	1980	5250	6950	8770	8470	3830	1690	1760	2790	2330	2280	15
16	1900	1980	5250	6870	8880	8250	3750	1690	1690	2780	2330	2280	16
17	1900	1900	5140	6870	8880	7850	3580	1610	1690	2790	2280	2340	17
18	1900	1900	5140	6870	9000	7850	3420	1610	1690	2780	2200	2340	18
19	1900	1900	5350	6870	9080	7550	3420	1610	1760	2720	2200	2340	19
20	1900	1900	5530	6950	9080	7260	3350	1610	1760	2790	2200	2500	20
21	1900	1900	5810	7170	9080	7770	3270	1550	1610	2720	2200	2500	21
22	1900	1900	6000	7350	9200	6860	3100	1550	1760	2640	2200	2500	22
23	1900	1900	6180	7650	9080	6670	3100	1490	1760	2640	2200	2500	23
24	1900	1900	6470	7750	9200	6670	3030	1490	1490	2640	2040	2500	24
25	1900	1980	6570	8050	9080	6390	2940	1400	1490	2720	2280	2500	25
26	1980	2040	6760	8370	9080	6290	2880	1400	1490	2720	2330	2500	26
27	1980	2200	6950	8670	9080	6190	2800	1400	1490	2500	2500	2500	27
28	2040	2340	7250	8990	9080	6100	2720	1350	1240	2850	2420	2500	28
29	2200	.....	7350	9080	9080	6000	2630	1350	1240	2640	2420	2420	29
30	2280	.....	7450	8990	9080	5900	2630	1350	1240	2640	2500	2420	30
31	2280	.....	7550	.....	9080	.....	2580	1490	.....	2640	.....	2420	31

## Daily Discharge in Second-Feet of SPOKANE RIVER at SPOKANE for 1906.

(At Mission St. Bridge.)

(Computed from Rating Table in Water Supply Paper No. 214.)

Day	Jan.	Feb.	Mar.	Apr	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	2420	3510	8250	8750	17100	10180	5810	2420	1690	1400	1900	4180	1
2	2420	3670	8250	9720	16800	10300	5620	2340	1770	1630	1990	4180	2
3	2420	3920	8050	10300	16500	10400	5450	2340	1580	1510	2050	4090	3
4	2420	4090	7960	10870	16200	10400	5250	2420	1580	1470	1690	4000	4
5	2200	4250	7850	11220	16200	10300	5150	1850	1690	1510	1580	4260	5
6	2280	4610	7650	11340	15900	10180	4970	1900	1630	1580	1900	5350	6
7	2580	4610	7550	11600	15480	10070	4890	2050	1630	1630	1850	4890	7
8	2420	5150	7450	12100	15050	9830	4790	2120	1690	1350	2120	4800	8
9	2500	5150	7350	12600	14610	9720	4710	2280	1990	1580	2280	5070	9
10	2420	5070	7350	13250	14200	9520	4430	1900	1630	1470	2280	5070	10
11	2500	5070	7350	13940	13780	9300	4260	1850	1690	1470	2120	5520	11
12	2500	5070	7260	14200	13650	9080	4000	1850	1690	1510	1770	4890	12
13	2500	4970	7260	14330	13650	9080	3830	1850	1580	1470	2120	4520	13
14	2500	4710	7170	14490	13380	8980	3670	1850	1510	1580	1900	4610	14
15	2580	4430	7170	14330	13250	8670	3580	1900	1580	1350	2050	4520	15
16	2580	4350	7070	14200	13000	8470	3580	1990	1580	1690	3670	4520	16
17	2580	4250	6850	14200	12600	8250	3510	2050	1510	1580	3190	4440	17
18	2580	4350	6660	14490	12320	8050	3510	1850	1630	1770	3830	4520	18
19	2580	4430	6470	14770	11820	7850	3190	1580	1690	1690	6670	4440	19
20	2500	4970	6390	14770	11470	7620	3350	1850	1630	1770	4970	4520	20
21	2500	5710	6190	15230	11100	7450	3100	1850	1470	1770	5900	4520	21
22	2500	6390	6100	15480	10750	7350	2950	2120	1470	1690	6550	4610	22
23	2580	6950	5900	15900	10520	7170	2880	1850	1400	1690	5350	4610	23
24	2580	7350	5900	16800	10300	6950	2950	1690	1400	1690	5620	4610	24
25	2640	7650	5900	18030	10060	6760	2800	1690	1690	1770	5620	5350	25
26	2720	7960	6000	18200	9520	6470	2710	1770	1580	1690	5620	5900	26
27	2880	8150	6190	18330	9620	6390	2580	1690	1580	1630	5620	6560	27
28	3100	8250	6660	18030	9620	6190	2580	1850	1580	1900	5520	7450	28
29	3180	.....	7660	17700	9410	6100	2500	1690	1630	1580	5350	8470	29
30	3350	.....	7550	17550	9520	6000	2580	1770	1630	1770	5150	8780	30
31	3420	.....	8050	.....	9620	.....	2500	1630	.....	1850	.....	8880	31

NOTE: Discharge under artificial control from Post Falls Dams during summer months.



## PLAINTIFF'S EX. 23.

## CONDENSED ESTIMATE OF REPRODUCTION COST

JUNE 30, 1914

## ST. MARIES

Power Plant Equipment.....	\$ 1,200.
Substation Buildings .....	140.
Substation Equipment .....	1,406.
Poles and Fixtures .....	4,302.
Transmission System .....	467.
Distribution System .....	3,663.
Line Transformers .....	2,664.
Service Connections .....	2,427.
Meters .....	3,493.
Municipal Lamp Equipment.....	750.
Tools and Instruments.....	350.
Furniture and Fixtures.....	650.
Engineering, Legal and General Expense.....	2,151.
Interest During Construction.....	1,183.
Stores and Working Capital.....	3,499.
Brokers' Fees .....	1,417.
	<hr/>
	\$29,762.

## DETAILED ESTIMATE OF REPRODUCTION COST

## ST. MARIES

JUNE 30, 1914.

## POWER PLANT EQUIPMENT.

Generator, Warren, 75 K. W. 2300 V. 60 Cycle .....	Number, 1	\$1,200.00	\$1,200.
			<hr/>
			\$1,200.

## SUBSTATION BUILDINGS.

Transformer House, Corrugated Iron.....	Sq. Ft. 100	1.40	140.
			<hr/>
			\$ 140.

## SUBSTATION EQUIPMENT.

Potential Regulator, G. E. Type I. R. T. Form F. 4, with switchboard and at- tachments .....	Est. Cost,	1,050.
Constant Current Transformers, 8 K. W. No. 502,481, Type R. B. Form A, with switchboard and attachments.....	Est. Cost,	356.
		<hr/>
		\$1,406.

## POLES AND FIXTURES.

<i>Transmission Lines.</i>			
Cedar Poles, 20 ft., Unpainted.....	Number, 1	3.32	3.
Cedar Poles, 25 ft., Unpainted.....	Number, 14	4.36	61.
Cedar Poles, 30 ft., Unpainted.....	Number, 2	5.62	11.
Cedar Poles, 35 ft., Unpainted.....	Number, 5	6.77	34.
Cedar Poles, 40 ft., Unpainted.....	Number, 4	8.09	32.
Cedar Poles, 45 ft., Unpainted.....	Number, 2	9.87	20.
Cedar Poles, 55 ft., Unpainted.....	Number, 1	12.92	13.
Cross Arms, 4 Pin, Single, Small.....	Number, 10	0.69	7.
Cross Arms, 2 Pin, Single.....	Number, 17	0.59	10.

*Distribution Lines.*

Cedar Poles, 20 ft., Unpainted.....	Number, 1	3.32	3.
Cedar Poles, 25 ft., Unpainted.....	Number, 34	4.36	148.
Cedar Poles, 30 ft., Unpainted.....	Number, 137	5.62	770.
Cedar Poles, 35 ft., Unpainted.....	Number, 199	6.77	1,347.
Cedar Poles, 40 ft., Unpainted.....	Number, 57	8.09	461.
Cedar Poles, 45 ft., Unpainted.....	Number, 16	9.87	158.
Cedar Poles, 50 ft., Unpainted.....	Number, 3	11.24	34.
Cedar Poles, 55 ft., Unpainted.....	Number, 2	12.92	26.
Cedar Poles, 60 ft., Unpainted.....	Number, 1	14.70	15.
Cedar Poles, 85 ft., Unpainted.....	Number, 2	40.00	80.
Cross Arms, 6 Pin, Single, Large.....	Number, 255	1.00	255.
Cross Arms, 6 Pin, Double, Large.....	Number, 13	2.25	29.
Cross Arms, 6 Pin, Single, Small.....	Number, 78	.80	62.
Cross Arms, 6 Pin, Double, Small.....	Number, 19	1.92	36.
Cross Arms, 4 Pin, Single, Large.....	Number, 43	.79	34.
Cross Arms, 4 Pin, Single, Small.....	Number, 160	.69	110.
Cross Arms, 4 Pin, Double, Small.....	Number, 6	1.69	10.
Cross Arms, 2 Pin, Single.....	Number, 110	.59	65.
Cross Arms, 2 Pin, Double.....	Number, 6	1.51	9.
Iron Steps.....	Number, 351	.10	35.
Head Guys, 105 ft., Uninsulated.....	Number, 50	1.80	90.
Head Guys, 110 ft., Insulated.....	Number, 10	2.10	21.
Stub Guys, 65 ft., Uninsulated.....	Number, 15	4.80	72.
Stub Guys, 55 ft., Insulated.....	Number, 3	5.00	15.
Anchor Guys, 40 ft., Uninsulated.....	Number, 30	6.20	186.
Anchor Guys, 45 ft., Insulated.....	Number, 6	6.60	40.

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\$4,302.

## TRANSMISSION SYSTEM.

Copper Wire, No. 6 W. P.....	Trip. Mi. 1.27	367.75	467.
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\$ 467.

## DISTRIBUTION SYSTEM.

Copper Wire, No. 4 W. P.....	Trip. Mi. 0.113	538.16	61.
Copper Wire, No. 6 W. P.....	Trip. Mi. 1.192	367.75	438.
Copper Wire, No. 8 W. P.....	Trip. Mi. 3.400	248.90	846.
Copper Wire, No. 10 W. P.....	Trip. Mi. 0.047	186.92	9.
Copper Wire, No. 6 W. P.....	Loop Mi. 1.214	252.69	307.
Copper Wire, No. 8 W. P.....	Loop Mi. 2.832	171.46	486.
Copper Wire, No. 10 W. P.....	Loop Mi. 0.107	129.20	14.
Copper Wire, No. 8 W. P.....	Sgle. Mi. 0.293	94.61	28.
Copper Wire, No. 6 W. P.....	Sgle. Mi. 6.064	137.89	836.
Copper Wire, No. 6 Bare.....	Trip. Mi. 2.049	296.27	607.
Copper Wire, No. 8 Bare.....	Trip. Mi. 0.061	192.90	12.
Copper Wire, No. 10 Bare.....	Trip. Mi. 0.141	132.74	19.

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\$3,663.

## LINE TRANSFORMERS.

G. E., 1½ K. W.....	Number, 1	33.76	34.
G. E., 3 K. W.....	Number, 9	46.96	423.
G. E., 5 K. W.....	Number, 7	63.36	444.
G. E., 10 K. W.....	Number, 6	100.83	605.
G. E., 15 K. W.....	Number, 3	137.99	414.
Wh., 1 K. W.....	Number, 1	31.96	32.
Wh., 2 K. W.....	Number, 2	42.07	84.
Wh., 5 K. W.....	Number, 1	70.02	70.
Wh., 10 K. W.....	Number, 5	111.69	558.

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\$2,664.



## SERVICE CONNECTIONS.

Services, 2 Wire, No. 10 W. P.....	Number, 371	5.36	1,989.
Services, 3 Wire, No. 8 W. P.....	Number, 73	6.00	438.

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\$2,427.

## METERS.

Wh., 5 A. 100 V. 2 Wire.....	Number, 196	6.57	1,288.
Wh., 5 A. 200 V. 3 Wire.....	Number, 27	7.34	198.
Wh., 10 A. 200 V. 2 Wire.....	Number, 5	8.48	42.
Wh., 10 A. 200 V. 3 Wire.....	Number, 2	8.48	17.
Wh., 10 A. 200 V. 3 Wire.....	Number, 3	7.64	23.
Wh., 10 A. 200 V. 3 Wire.....	Number, 2	8.48	17.
Wh., 20 A. 100 V. 2 Wire.....	Number, 2	9.58	19.
Wh., 20 A. 200 V. 2 Wire.....	Number, 1	10.50	11.
Wh., 20 A. 200 V. 3 Wire.....	Number, 1	10.50	11.
Wh., 40 A. 200 V. 2 Wire.....	Number, 1	13.86	14.
Wh., 40 A. 200 V. 3 Wire.....	Number, 1	13.86	14.
G. E., 5 A. 100 V. 2 Wire.....	Number, 146	9.61	1,403.
G. E., 5 A. 200 V. 3 Wire.....	Number, 4	10.46	42.
G. E., 10 A. 200 V. 3 Wire.....	Number, 1	11.52	12.
G. E., 10 A. 100 V. 2 Wire.....	Number, 1	10.78	11.
G. E., 25 A. 200 V. 3 Wire.....	Number, 1	14.24	14.
Meter Installations .....	Number, 357	1.00	357.

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\$3,493.

## MUNICIPAL LAMP EQUIPMENT.

Pole Lamps and Fixtures.....	Number, 75	10.00	750.
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\$ 750.

## TOOLS AND INSTRUMENTS.

Estimated Cost .....			350.
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\$ 350

## FURNITURE AND FIXTURES.

Estimated Cost .....			650.
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\$ 650.

## ENGINEERING, LEGAL AND GENERAL EXPENSE.

Ten Per Cent of All Preceding Items.....			\$2,151.
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\$2,151

## INTEREST DURING CONSTRUCTION.

Five Per Cent of All Preceding Items.....			1,183.
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\$1,183.

## STORES AND WORKING CAPITAL.

Stores on Hand.....	Est. Cost,		675.
Necessary Working Capital.....	Estimated,		2,824.

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\$3,499.

## BROKERS' FEES.

Five Per Cent of All Preceding Items.....			1,417.
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\$1,417.

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\$29,762.

Filed Dec. 19, 1919.

W. D. McReynolds, Clerk.

## PLAINTIFF'S EXHIBIT 25

OFFICIAL STATEMENT REGARDING MUNICIPAL BONDS  
OF IDAHO FALLS, BONNEVILLE COUNTY, IDAHO.

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Amount to be sold, \$35,000.00.

Rate of Interest not to exceed 6 per cent.

Date of sale, June 6, 1919. Hour, 8:00 p. m. Sealed bids or auction, sealed bids, may be converted into auction.

What deposit required, if any, \$3,500.00.

Bonds to be dated July 1, 1919, and mature as follows: July 1, 1939—10-20 optional.

If redeemable before maturity, state when, after ten years.

Denomination, \$1000.00.

Purpose of Issue, Improvement on hydro-electric plant.

May bonds be registered as to principal, No. As to interest, No.

Interest is payable when, July 1 and January 1.

Interest is payable where, National City Bank, N. Y.

Principal is payable where, same place.

Is principal payable in gold, yes.

Has tax been levied to pay interest and principal when due, yes.

What Law or Authority are Bonds issued under, 2315 K Compiled Laws as Amended.

Will proceeds of these Bonds be used directly or indirectly for other purposes than that stated above, No.

If authorized by an election give votes, for, 94. Against, 3.

Date of election, May 9, 1919.

Has there ever been any default or compromise in the payment of any of the municipality's obligations, No.

Have any previous issues of Bonds been contested, no.

Is there any controversy or litigation pending or threatened concerning the validity of these bonds, the Corporate existence or boundaries of the municipality, or the title of the present officers to their respective offices, no.

What amount of additional bonds will probably be issued during the coming twelve months, \$100,000.00.

At what time, July 1, 1919.

When was City incorporated, Jan. 5, 1900.

True value (estimated) of all taxable property in municipality...\$10,000,000.00



Assessed valuation of real and personal property, equalized for 1918 .....	8,915,488.00
Total bonded debt, including this issue.....	263,077.27
Net floating debt, or other debt in addition to bonded debt.....	None
Amount bonds outstanding issued by municipality for water works, and electric power plant and system including this issue .....	223,500.00
Sinking fund for water works bonds (not included above), none, bonds paid as sinking fund is accumulated.	
Value of property owned by municipality, including hydro-electric plant .....	400,000.00

Population—State or U. S. Census, 1910, 4900. Present estimate, 10,000.  
Principal products or exports, hay, grain, potatoes, sugar and livestock.  
Bonds previous issued and now outstanding as follows:

Amount	Purpose of Issue	Rate	Due
\$10,000.00,	hydro-electric plant.....	5 %	June 1920
\$13,500.00,	hydro-electric plant.....	6 %	Sept. 1922
\$95,000.00,	hydro-electric plant.....	6 %	July 1930
\$35,000.00,	hydro-electric plant.....	5 %	Jan. 1933
\$27,077.27,	Street Improvements.....	5 %	Jan. 1, 1937
\$35,000.00,	hydro-electric plant.....	5½ %	July 1, 1937
\$12,500.00,	Street Improvements.....	5½ %	July 1, 1937

The foregoing statement I hereby certify to be, to the best of my knowledge and belief correct.

In witness whereof, I have hereunto set my hand and official seal, this 21st day of May, 1919.

Signature, GEO. B. RICHES,  
Official Title, City Clerk.

(SEAL)

Filed Dec. 19, 1919.  
W. D. McReynolds, Clerk.

## PLAINTIFF'S EXHIBIT 26

## STATEMENT OF BONDS

Please make each statement full and explicit.

By whom issued? Bingham County, Idaho.

WILL BONDS BE SOLD AT PUBLIC OR PRIVATE SALE?.....

DATE OF SALE?..... HOUR..... Sealed or Auction Bids?.....

Conditions of sale, Is certified check required with bid?..... Give amount.....

Amount for sale, \$..... Denomination,..... Registered or Coupon?.....

Purpose of issue?.....

If refunding or funding, state purpose of original indebtedness?.....

Date of Bonds?.....

Date of Maturity?.....

If maturity is optional, give date of option?.....

Rate of interest.....per cent, payable when.....

(Annually or Semi-Annually)

WHERE principal and interest payable?..... Gold or

If issue sanctioned by popular vote, how many votes for?..... Currency-..... against.....

Give date of holding such election.....

Issued under what law?.....

Send printed copy of law, if possible. (Be particular as to Chapter and Section, also date of passage.)

Has there been or is there now pending or threatened any litigation whatever affecting in any manner, this issue of bonds?.....

When was City, District or County issuing these Bonds incorporated or organized?.....

There are included within the boundaries of this County or District.....

miles of railroad and..... acres.

Principal products or industries.....

## FINANCIAL EXHIBIT

Assessed value for taxation (latest appraisalment) - - - - - \$13,698.200

Estimated actual value of taxable property - - - - - \$30,000,400

TOTAL BONDED DEBT, INCLUDING THIS ISSUE? - - - - - \$ None

Floating or unfunded debt in addition to bonded debt, 1918 Warrants out \$52,140.42

(Ample funds to take up these warrants from current 1918—2nd half taxes and delinquent taxes.)

Cash value of Sinking Funds held for debt redemption - - - - - \$ None

Water Works Bonds included in total debt - - - - - \$ None

Population, 1912 Census 11,000. Estimated now 16,000. Tax rate, State &amp; Co. 18,325.

If School District Bonds, state number of acres in the District..... Value per acre \$.....

Has there ever been ANY DEFAULT in payment of any obligations? None.

Are any other issues of bonds in contemplation or authorized? If so, give amounts, purposes and probable dates of sale.....

I HEREBY CERTIFY that the foregoing statement is true to the best of my knowledge and belief.

[SEAL]

Signature,

F. M. FISHER

Official title

Auditor.

Dated at Blackfoot, Idaho, this 20th day of February, 1919.

Please return this statement promptly with PRINTED ADVERTISEMENT OF SALE, and any other printed data relating to issue. Also include copy of election notice if Bonds have been voted.

Filed, Dec. 19, 1919,

W. D. McREYNOLDS, Clerk.



## PLAINTIFF'S EXHIBIT 27.

## TRANSCRIPT OF PROCEEDINGS

*In Re \$500,000.00 Bond Issue, Nampa Highway  
District, Canyon County, Idaho.*

STATE OF IDAHO,  
COUNTY OF CANYON,  
NAMPA HIGHWAY DISTRICT,—ss.

A regular meeting of the Board of Highway Commissioners of the Nampa Highway District, Canyon County, Idaho, was held pursuant to law at 10:00 o'clock A. M., on Monday, the 5th day of May, 1919, at the office of said Board in the City Hall in the City of Nampa, County of Canyon, State of Idaho, in said Highway District, at which meeting the following members of said Board were present:

C. W. Lynde, Commissioner and President of the Board.

J. W. Brandt, Commissioner.

Wm. B. Crayne, Commissioner.

A. L. Anderson, Secretary of the Board.

Constituting all of the members of said Highway Board and its Secretary. The following proceedings, among others, were had and taken, to-wit:

Thereupon, Commissioner Wm. B. Crayne introduced and moved the adoption of the following resolution:

## RESOLUTION.

WHEREAS, the Highway Board of the Nampa Highway District of Canyon County, Idaho, deems it advisable, and it is hereby declared to be nec-

essary that the roads and highways of said District be improved and repaired, and that further highways be constructed within said District; and,

WHEREAS, the said Board has caused to be made all necessary and preliminary arrangements to carry on said construction, improvement or repair on said highways, and for the purchase of material and machinery therefor, to the best interest of the said Highway District; and,

WHEREAS, it is estimated that the cost of such construction, improvement and repair of such highways within said District, and the purchase of the necessary material and machinery therefor, and the necessary expense of the District in connection therewith, will be approximately Five Hundred Thousand Dollars (\$500,000.00); and,

WHEREAS, the said Board cannot at once levy a sufficient tax to provide for the said construction, improvement and repair of the highways within the said District, and for the purchase of material and machinery therefor, without exceeding the limit of taxation provided by law, and it appears, and the said Board does hereby and herewith find, declare and determine that the indebtedness and liability that would be created by the construction, improvement and repair of the said highways within the District, and the purchase of material and machinery therefor or the issuance of bonds for that purpose will exceed the current revenue for the year 1919; and,



WHEREAS, the amount in the Treasury of said Highway District is insufficient for the construction, improvement, and repair of the said highways within the said District, or for the purchase of material and machinery therefor, or for the necessary expenses of said District in connection therewith as above contemplated, and it is therefore deemed and hereby declared necessary for said Highway District to borrow money and issue therefor, its negotiable bonds to an amount aggregating the principal sum of Five Hundred Thousand Dollars (\$500,000.00) with negotiable interest coupons attached; and,

WHEREAS, it appears and the said Board does hereby find and determine that the issuance of the said bonds for the purpose aforesaid will increase the amount of bonded indebtedness of said Highway District; and,

WHEREAS, the assessed valuation of all the taxable property in said District as shown by the last preceding assessment list, being the assessment list for the year 1918, is the sum of Seven Million One Hundred Fifty-eight Dollars (\$7,000,158.00); and,

WHEREAS, the said Highway District has no outstanding bonded indebtedness, nor indebtedness of any kind whatsoever, and the proposed issue of Five Hundred Thousand Dollars (\$500,000.00) bonds aforesaid will not exceed Ten Per centum (10%) of the valuation of the taxable property in

said Highway District as shown by the last preceding assessment, as aforesaid; Now, therefore,

BE IT RESOLVED AND ORDERED, AND IT IS HEREBY RESOLVED AND ORDERED BY THE BOARD OF HIGHWAY COMMISSIONERS OF THE NAMPA HIGHWAY DISTRICT, CANYON COUNTY, IDAHO, as follows:

Section 1. That the Highway Board of said District does hereby determine that it is advisable and for the best interests of said District that negotiable coupon bonds of said District be issued for the following purposes, to-wit: for the purpose of the construction, improvement, or repair of any of the highways within the District, for the purchase of material and machinery therefor, and for the necessary expenses of the District in connection therewith, or for any or all of such purposes.

Section II. That the total amount, for which such bonds shall be issued, is Five Hundred Thousand Dollars (\$500,000.00) and the rate of interest thereon shall be at such rate not exceeding Six (6) per centum per annum, as said Highway Board shall determine.

Section III. That upon the issuance of any part or all of said bonds so proposed to be issued, the Highway Board shall direct to be levied and shall thereafter levy annually upon all of the taxable property of said Highway District, a tax which will produce a sum sufficient to pay the interest on such bonds and to constitute a sinking fund for the payment of the principal thereof within



twenty (20) years of the time of the issuance of said bonds.

SECTION IV. That a special election is hereby ordered and called to be held in Nampa Highway District, Canyon County, Idaho, on Tuesday, the 27th day of May, A. D. 1919, between the hours of 8:00 o'clock A. M. and 7:00 o'clock P. M., of said day, at the respective polling places within the three (3) Election Precincts in said Highway District hereinafter designated, at which election there will be submitted to the qualified Electors, who are residents of said Highway District, the question of issuing the negotiable coupon bonds of said District to the amount of Five Hundred Thousand Dollars (\$500,000.00) for the purposes as in this Resolution set forth.

SECTION V. The Election Precincts shall be and remain as heretofore determined by said Board of Highway Commissioners, and the names of said Precincts and the location of the polling places therein, and the names of the Judges who will thereat conduct the said election shall be as follows, to-wit:

Name of Precinct:	Polling Place:	Judges:
	At Office of Highway	R. A. Orr
Nampa Precinct.	Board in City	John Pipher
	Hall at Nampa, Idaho.	J. S. Hulbert
	At Gem State Lumber	Guy Kelley
Bowmont Precinct.	Co. Office	Sam Emmert
	Bowmont, Idaho.	J. T. Eubanks

At Independent Lumber A. K. Stoddard  
Melba Precinct. Co. Office Frank Sanford  
at Melba, Idaho. Rufus Mosher

SECTION VI. The ballots to be used in voting upon the question submitted shall be furnished by the Secretary of the Highway District to the Judges of Election to be by them furnished to the voters, and shall be printed in substantially the following form, to-wit:

SPECIAL BOND ELECTION  
in  
NAMPA HIGHWAY DISTRICT  
CANYON COUNTY, IDAHO.  
HELD TUESDAY, MAY 27, A. D., 1919

OFFICIAL BALLOT

In favor of issuing bonds to the amount of Five Hundred Thousand Dollars (\$500,000.00) for the purposes stated in Resolution of May 5th, A. D., 1919.



Against issuing bonds to the amount of Five Hundred Thousand Dollars (\$500,000.00) for the purposes stated in Resolution of May 5th, A. D., 1919.



Instruction: The voter will place a cross (X) in the circle to the right of the answer appearing above, indicating his choice.



Section VII. No ballot for or against said question shall be received by the Judges unless the person offering the same shall be a qualified Elector and resident of said District.

Section VIII. That immediately upon the close of the polls as aforesaid, the officers conducting the said election at the polling places in each of the several Election Precincts of said Highway District shall proceed to canvass the votes cast thereat and declare the result of said election and file the same together with the stubs of all ballots cast and poll book and tally sheet used thereat, with the Secretary of said Highway District.

Section IX. That the Secretary of said Highway District be, and he is hereby authorized, ordered, and directed to give the necessary notices of said bond election for the submission of said question to a vote, by causing a notice of said election to be published for at least ten (10) days in the Nampa Record, that is to say, in three (3) successive issues of the Nampa Record, a weekly newspaper published in Nampa, Canyon County, Idaho, and of general circulation in said County and Highway District, and by causing copies of said notice to be posted in three (3) public places in each of the Election Precincts of said Highway District, one of which shall be the polling place, which notice shall be in substantially the following form:

PUBLIC NOTICE  
of  
HIGHWAY BOND ELECTION  
NAMPA HIGHWAY DISTRICT  
CANYON COUNTY, IDAHO

---

Public notice is hereby given that a special election of the qualified Electors of Nampa Highway District, Canyon County, Idaho, has been, pursuant to law by the action of the Highway Board of said District, called for, and the same will be held on Tuesday, the 27th day of May, A. D., 1919, at the polling places hereinafter mentioned in the various election precincts in said Highway District, at which election there will be submitted the question of the issuance of negotiable coupon bonds of said District in the amount of Five Hundred Thousand Dollars (\$500,000.00) said bonds to be payable within twenty years (20) from the issuance thereof, and to bear interest at a rate not exceeding six (6) per centum per annum, for the purpose of the construction, improvement, or repair of any of the highways within said District, for the purchase of material and machinery thereof, for the necessary expenses of said District in connection therewith, or for any or all of such purposes.

The Highway Board has designated the voting places in the various Election Precincts in said Highway District, which shall be and remain as heretofore determined by said Board, and has appointed the Judges of Election, who will conduct



the election thereat as follows:

Name of Precinct:	Polling Places:	Judges:
	At Office of Highway	R. A. Orr
Nampa Precinct.	Board in City	John Pipher
	Hall at Nampa, Idaho.	J. S. Hulbert
	At Gem State Lumber	Guy Kelley
Bowmont Precinct.	Co., Office	Sam Emmert
	at Bowmont, Idaho.	J. T. Eubanks
	At Independent Lumber	A. K. Stoddard
Melba Precinct.	Co., Office	Frank Sanford
	at Melba, Idaho.	Rufus Mosher

The ballot boxes for the reception of ballots upon said question will be opened at the hour of 8:00 o'clock in the forenoon on said day at said polling places, and will be open continuously during said day, and will be closed at the hour of 7:00 o'clock P. M., of said day.

No ballot for or against said question shall be received by the Judges unless the person offering the same shall be a qualified elector and a resident of said District.

IN WITNESS WHEREOF, the Board of Highway Commissioners of the Nampa Highway District of Canyon County, Idaho, has caused this Notice to be given as required by law, this 5th day of May, A. D. 1919.

C. W. LYNDE,

President of Highway Board of Commissioners,  
Nampa Highway District,  
County, Idaho.

(SEAL)

Attest:

A. L. ANDERSON, Secretary.

Approved:

C. W. Lynde, President.

J. W. Brandt, Commissioner.

Wm. B. Crayne, Commissioner.

(Seal)

Attest:

A. L. Anderson, Secretary.

Said motion was duly seconded by Commissioner J. W. Brandt, and the question being upon the adoption of the foregoing resolution, the roll was called with the following result:

President, C. W. Lynde, Aye.

Commissioner, J. W. Brandt, Aye.

Commissioner, Wm. B. Crayne, Aye.

And said motion was, by the President, declared carried and the foregoing resolution duly and unanimously adopted.

C. W. LYNDE,  
President.

(Seal)

Attest:

A. L. ANDERSON, Secretary.

Thereupon, Commissioner J. W. Brandt introduced and moved the adoption of the following resolution:

---

#### RESOLUTION.

WHEREAS, an official election stamp for use at the special bond election of the Nampa Highway



District to be held on May 27th, within the Nampa Highway District, is necessary for the use of the election Judges in stamping the ballots cast at said election, and,

“WHEREAS, it is the duty of the Highway Board of Commissioners to designate and adopt an official election stamp for such use at said election under and by virtue of the laws of this State in such case made and provided. Now therefore,

BE IT RESOLVED AND ORDERED, AND IT IS HEREBY RESOLVED AND ORDERED BY THE BOARD OF HIGHWAY COMMISSIONERS OF THE NAMPA HIGHWAY DISTRICT OF CANYON COUNTY, IDAHO, as follows:

Section 1. That the Highway Board of Commissioners of said Nampa Highway District, do hereby designate and adopt the following official Election stamp to be used at the special bond election to be held in the Nampa Highway District on May 27th, 1919, to-wit:

NAMPA HIGHWAY DISTRICT  
CANYON COUNTY, IDAHO  
SPECIAL BOND ELECTION  
MAY 27TH, 1919  
OFFICIAL BALLOT

Section II. That the Secretary of said District be instructed and authorized and he is hereby instructed and authorized to furnish all necessary election supplies to the Board of Election Judges in each Precinct within the Nampa Highway Dis-

trict for use at said special election to be held on May 27th, 1919.

Said motion was duly seconded by Commissioner Wm. B. Crayne, and the question being upon the adoption of the foregoing resolution, the roll was called with the following result:

President, C. W. Lynde, Aye.

Commissioner, J. W. Brandt, Aye.

Commissioner, Wm. B. Crayne, Aye.

And said motion was, by the President, declared carried, and the foregoing resolution duly and unanimously adopted.

C. W. LYNDE,

(Seal)

President.

Attest:

A. L. Anderson, Secretary.

STATE OF IDAHO

COUNTY OF CANYON ss.

NAMPA HIGHWAY DISTRICT

A regular meeting of the Board of Highway Commissioners of the Nampa Highway District, Canyon County, Idaho, was held pursuant to law at 10:00 o'clock A. M. on Monday the 2nd day of June, 1919, at the office of said Board in the City Hall in the City of Nampa, County of Canyon, State of Idaho, in said Highway District, at which meeting the following members of said Board were present:

C. W. Lynde, Commissioner and President of Board.



J. W. Brandt, Commissioner.

Wm. B. Crayne, Commissioner.

A. L. Anderson, Secretary of the Board.

Constituting all of the members of said Highway Board, and its Secretary. The following proceedings, among others, were had and taken, to-wit:

IN THE MATTER OF THE SPECIAL  
BOND ELECTION HELD IN THE  
NAMPA HIGHWAY DISTRICT, CAN-  
YON COUNTY, IDAHO, MAY 27, 1919.

The Secretary presented and read the following affidavit pertaining to the posting and publication of notices of said election, to-wit:

AFFIDAVIT.

STATE OF IDAHO  
COUNTY OF CANYON ss.

A. L. Anderson, being duly sworn, deposes and says: That I am the duly appointed, qualified and acting Secretary of the Nampa Highway District of Canyon County, Idaho; that in compliance with the resolution of the Highway Board of Commissioners of said Highway District under date of May 5th, 1919, and pursuant to the statutes of the State of Idaho in such case made and provided, I did on the 9th of May, 1919, cause a copy of the above and annexed public notice of Highway Bond Election, Nampa, Highway District, Canyon County, Idaho, to be published at Nampa, Canyon County, Idaho, in the Nampa Record, a weekly newspaper published at Nampa, Canyon County, Idaho, and ordered said notice to be published in

three weekly issues of said newspaper; that thereafter on the 16th day of May, 1919, I duly posted three copies of said notice in each of the Election Precincts of said Nampa Highway District, to-wit: in Nampa Precinct, one copy at the entrance of the Office of the Highway Board in the City Hall at Nampa, Idaho, the same being the polling place for said Precinct, one copy at the First National Bank corner in the City of Nampa, Idaho, and one copy at the Nampa Department Store Building adjoining the Post Office, in the City of Nampa, Idaho; at Bowmont Precinct, one copy at Marcom's Store at Bowmont, Idaho; one copy at Guy Kelley's Store at Bowmont, and one copy at the Gem State Lumber Company office at Bowmont, Idaho, said last mentioned place being the polling place for Bowmont Precinct; in Melba Precinct, one copy at Independent Lumber Company Office at Melba Idaho, the same being the polling place for said Precinct, one copy at the Post Office at Melba, Idaho, and one copy at the McLain Mercantile Store at Melba, Idaho; further affiant sayeth not.

A. L. ANDERSON.

Subscribed and sworn to before me this 16th day of May, 1919.

(SEAL)

W. P. O'CONNOR,

Notary Public, Residence, Nampa, Idaho.  
Annexed and attached to said affidavit is a true and correct copy of the "PUBLIC NOTICE OF THE HIGHWAY BOND ELECTION, NAMP9 HIGHWAY DISTRICT, CANYON COUNTY,



IDAHO," as set forth and embodied in the resolution of said Board under date of May 5th, 1919. Which said affidavit was on motion of Commissioner Brandt seconded by Commissioner Crayne and carried by the unanimous vote of the Commissioners, accepted and ordered filed.

The Secretary presented and read the following affidavit pertaining to the publication of said notice of election to-wit:

CERTIFICATE OF PUBLICATION

STATE OF IDAHO  
COUNTY OF CANYON

ss.

I, Milton D. Polk, being first duly sworn, deposes and says: That he is the Editor of the Nampa Record, a weekly newspaper published at Nampa, in the County of Canyon, State of Idaho; that said paper is in general circulation in the County aforesaid, and in the vicinity of Nampa, and has been published every week for more than two years last past; that the advertisement, a copy of which is attached hereto, was published in said newspaper every week for three consecutive weeks in the regular and entire issue of every number of said paper during the period and time of publication, and was printed in the newspaper proper and not in a supplement. Such notice was published in the issue beginning with May 9th, 1919, and ending with the issue of May 23rd, 1919.

MILTON D. POLK.

Subscribed in my presence and sworn to before me, this 26th day of May, 1919.

F. A. HAGELIN.

Notary Public for the State of Idaho,  
Residence, Nampa, Idaho.

(SEAL)

Annexed and attached to said affidavit is a true and correct printed copy of the "PUBLIC NOTICE OF HIGHWAY BOND ELECTION, NAMPA HIGHWAY DISTRICT, CANYON COUNTY, IDAHO," as set forth and embodied in the resolution of said Board under date of May 5th, 1919.

Which said affidavit was, on motion of Commissioner Brandt, seconded by Commissioner Crayne and carried by the unanimous vote of the Commissioners, accepted and ordered filed.

The Secretary presented and read the following affidavit pertaining to said special bond election, to-wit:

#### AFFIDAVIT

STATE OF IDAHO

COUNTY OF CANYON

SS.

A. L. Anderson, being duly sworn deposes and says: That I am the duly appointed qualified and acting Secretary of the Nampa Highway District of Canyon County, Idaho; that pursuant to and in compliance with the resolutions of the Highway Board of Commissioners of said Highway District under date of May 5th, 1919, and pursuant to the Statutes of the Staate of Idaho in such case made and provided, I did on May 6th, 1919, notify all



the Judges of the Special Election held in said Highway District on the 27th day of May, 1919, of their appointment and issued to them and each of them official notice of their appointment; that prior to the opening of the polls at said election, I delivered to the judges of said election at each and all of the precincts within said Highway District, sealed packages of election supplies, containing official ballots and stubs; sample ballots; cards of instruction; poll books; tally lists; official election stamps and pads; pencils; rulers; sealing wax; copies of general election laws of the State of Idaho; and special instructions to Judges of election pertaining to said special Bond Election, with all forms of oaths and affirmations also with the necessary ballot boxes and election booths in full compliance with the Statutes of the State of Idaho, in such case made and provided.

A. L. ANDERSON.

Subscribed and sworn to before me this 31st day of May, 1919.

(SEAL)

W. P. O'CONNOR.

Notary Public, Residence, Nampa, Idaho.

Which said affidavit was on motion of Commissioner Brandt, seconded by Commissioner Crayne and carried by the unanimous vote of the Commissioners, accepted and ordered filed.

The Secretary reported that sealed returns, from all of the precincts of the Nampa Highway District, of the Special Bond Election held on May

27th, 1919, had been received and filed with the Secretary of said District.

WHEREUPON the Board of Highway Commissioners of the Nampa Highway District, to-wit: C. W. Lynde, President and Commissioner; J. W. Brandt, Commissioner; and Wm. B. Crayne, Commissioner, being all of the Commissioners, and A. L. Anderson, Secretary of said Board, acting as clerk, proceeded with the canvass of the vote of such special Bond Election and did publicly open said returns and having first ascertained from said returns that all the judges and clerks of said election duly and regularly qualified by subscribing to the official oaths of their respective offices and in conformity with the Constitution and Laws of the State of Idaho, in such case made and provided, and thereafter canvassed the vote cast at said election and duly and properly certified to the returns of said election as required by law and it appearing that said election was duly and legally, called, held and conducted, said Board did thereupon proceed to canvass the votes of said election and make an abstract thereof; and hereby make the following declaration of the result of such special bond election, to-wit:

In favor of issuing bonds to the amount of Five Hundred Thousand Dollars (\$500,000.00) for the purposes stated in Resolution of May 5th, 1919.



Nampa Precinct .....	283
Bowmont Precinct .....	32
Melba Precinct .....	84

---

Total FOR .....399

Against issuing bonds to the amount of Five Hundred Thousand Dollars (\$500,000.00) for the purposes stated in the Resolution of May 5th, 1919.

Nampa Precinct .....	75
Bowmont Precinct .....	16
Melba Precinct .....	18

---

Total AGAINST .....109

And it appearing from the above returns and the canvass and abstract made of the votes cast at said special bond election, that more than two-thirds of the total number of votes cast at such election were in favor of issuing bonds to the amount of Five Hundred Thousand (\$500,000.00) Dollars for the purpose stated in the resolution of May 5th, A. D., 1919; it is hereby declared by said Highway Board, the Commissioners of which said Board have hereunto subscribed their names, that such question carried and the Board of Highway Commissioners of the Nampa Highway District, Canyon County, Idaho, are authorized by such vote to issue and negotiate Five Hundred Thousand (\$500,000.00) Dollars, negotiable, semi-annual interest bearing Highway District Bonds, of Nampa Highway District, Canyon County,

Idaho, for the purposes stated in resolution of May 5th, 1919.

C. W. LYNDE,

President and Commissioner.

J. W. BRANDT,

Commissioner.

WM. B. CRAYNE,

Commissioner.

(SEAL)

Attest:

A. L. ANDERSON, Secretary.

Thereupon Commissioner Wm. B. Crayne introduced and moved the adoption of the following resolution:

#### RESOLUTION

Whereas by a vote of more than two-thirds of the qualified electors residing within the Nampa Highway District, Canyon County, Idaho, voting at the special Bond election, duly and regularly called and held in said District on the 27th day of May, 1919, as established and declared by the official canvass of the returns of said election, and by virtue of the Statutes of the State of Idaho, in such case made and provided, the Highway Board of Commissioners of said Nampa Highway District, are authorized to offer for sale, issue and negotiate Highway District Bonds of said District in the sum of \$500,000.00 bearing interest at the rate of not to exceed 6 per cent per annum, for the purpose of the construction, improvement or repair of any of the Highways within said District,



for the purchase of material and machinery therefor, and for the necessary expenses of said District in connection therewith, or for any or all or such purposes in conformity with the Resolution of said Highway Board of Commissioners adopted on May 5th, 1919, and pursuant to and in conformity with the provisions of chapter 55 of the 1911 Session Laws of the State of Idaho, and all amendments thereto; and,

Whereas, it is deemed expedient and necessary that a sale of negotiable coupon bonds of said District in said sum of \$500,000.00 be had and the same issued; and,

Whereas, it is the duty of the said Highway Board of Commissioners under the Statutes of this State in such case made and provided to determine the denomination of said bonds and the rate of interest that said bonds shall bear, now therefore:

BE IT RESOLVED AND ORDERED AND IT IS HEREBY RESOLVED AND ORDERED BY THE BOARD OF HIGHWAY COMMISSIONERS OF THE NAMPA HIGHWAY DISTRICT, CANYON COUNTY, IDAHO, as follows:

Section 1. That the Highway Board of said District does hereby determine that said bonds shall be issued in denominations of \$1000.00 each and that the rate of interest that said bonds shall bear shall be 5% per annum.

Section 2. That the Highway board of said District does hereby order that a sale of \$500,-

000.00 negotiable coupon bonds of said District be made, had and issued for the purpose of the construction, improvement or repair of any of the Highways within said District, for the purchase of material and machinery therefor, and for the necessary expenses of said District in connection therewith, or for any or all of such purposes, in conformity with the resolution of said Board adopted May 5th, 1919 and pursuant to and in conformity with the provisions of Chapter 55, 1911 Session Laws of the State of Idaho and all amendments thereto.

Section 3. That the Secretary of said Highway Board be and he is hereby directed, instructed, authorized, and ordered to publish the following notice of the intention of said Board to issue and negotiate said bonds, for two weeks in the Nampa Record, a weekly newspaper published at Nampa, Canyon County, Idaho, that is to say in three consecutive weekly issues of said newspaper, to-wit:

**NOTICE OF SALE OF HIGHWAY DISTRICT  
BONDS OF NAMPA HIGHWAY DISTRICT,  
CANYON COUNTY, IDAHO.**

NOTICE, Is hereby given, that Nampa Highway District in Canyon County, in the State of Idaho, by and through the Highway Board of Commissioners of said District, will on Monday the 7th day of July 1919, at 2:00 o'clock P. M. in the afternoon of that day, offer for sale and sell at the office of said Board in the City Hall at Nampa, Canyon County, Idaho, within said Highway Dis-



trict, five (5%) per centum, negotiable coupon Bonds of said Nampa Highway District to the amount of Five Hundred Thousand (\$500,000.00) Dollars.

The sale of said bonds was duly authorized by vote of the qualified resident, electors of said Nampa Highway District at a Special Bond Election, called and held in said District on the 27th day of May, 1919, pursuant to and in full compliance with the provisions of Chapter 55 of the 1911, Session Laws of the State of Idaho, the Constitution of the State of Idaho, and all the laws of the State of Idaho appertaining thereto.

Said sale has been directed, authorized, and ordered by said Highway Board by resolution unanimously adopted and passed at a regular meeting of said Board on the 2nd day of June, 1919.

Said Bonds shall be known as Highway District Bonds of Nampa Highway District, Canyon County, Idaho and shall be in denominations of One Thousand (\$1000.00) Dollars each and shall bear interest at the rate of Five (5%) per centum per annum, and shall be consecutively numbered.

Said Bonds shall be made payable at the office of the Treasurer of Nampa Highway District, at Nampa, Canyon County, Idaho within Twenty (20) years from the date of issue thereof. The interest on said Bonds shall be payable at the same place on the First day of January and the First day of July in each year.

Said Bonds shall be redeemable at the pleasure of said District at any time after the expiration of ten years from the date of issuance thereof. Each Bond shall be redeemable in the order it is numbered.

Said Bonds shall have attached therto, when negotiated, semi-annual interest coupons covering the interest expressed in the bonds from the date of issuance until paid.

Said Bonds shall be signed by the President of the Highway Board and attested by its Secretary and bear the Seal of said District and be countersigned by the Treasurer thereof, and the coupons attached to said bonds shall be signed by the Treasurer.

Each coupon shall bear a number corresponding with the number of the Bond, and each Bond shall state upon its face the amount for which it is issued and the date of issue and be made payable to person or bearer, and shall recite that it is issued by virtue of and in conformity and compliance with the provisions of the Constitution and all laws of the State of Idaho, and shall also recite that all acts and things requisite to the issue thereof shall have been duly and regularly performed and fully complied with, and that the same is duly and regularly issued.

Sealed bids will be received by the Highway Board of Commissioners of said District at the office of A. L. Anderson, Secretary of said Board



in the Munhall Building in Nampa, Idaho, for the purchase of said bonds until 10:00 o'clock A. M. on the morning of Monday, July 7th, 1919, and thereafter at the office of said Board in the City Hall, in Nampa, Idaho until the hour of 2:00 o'clock P. M. of said July 7th, 1919.

All bids must be unconditional and no conditional bid will be accepted or considered.

No bid will be considered or accepted which is for less than par value of said bonds plus accrued interest at the time of disposal.

Said bonds are offered in sums less than the whole amount to be issued or total amount at the option of the Highway Board.

All bids for said bonds must be accompanied by a certified check in the sum of three (3%) per centum of the amount bid, such check to be drawn in favor of Nampa Highway District and must have no conditions indorsed thereon. The amount of such certified check shall apply on the purchase price, in the event such bid is accepted. In the event such bid is accepted by the Board, but, the bidder shall nevertheless, fail or refuse to purchase and accept said bonds and pay therefor, the amount so bid, then in such event, such certified check shall be forfeited to and retained by said district as and for liquidated damages.

All bids will be opened by the Highway Board of said District at the time and place mentioned and in the presence of all persons wishing to attend.

The Highway Board of said district reserves the right to reject any or all bids and make such allotment of said bonds as may in their judgment be for the benefit of said District.

C. W. LYNDE,

President of Highway Board of Commissioners,  
Nampa Highway District,  
Canyon County, Idaho.

(SEAL)

Attest:

A. L. ANDERSON, Secretary.

APPROVED,

C. W. LYNDE,

President and Commissioner.

J. W. BRANDT,

Commissioner.

WM. B. CRAYNE,

Commissioner.

(SEAL)

Attest:

A. L. ANDERSON, Secretary.

Said motion was duly seconded by Commissioner J. W. Brandt and the question being upon the adoption of the foregoing resolution, the roll was called, with the following results:

President C. W. Lynde, Aye.

Commissioner J. W. Brandt, Aye.

Commissioner Wm. B. Crayne, Aye.

And said motion, was, by the president, declared carried and the foregoing resolution duly and unanimously adopted.



C. W. LYNDE,  
President.

(SEAL)

Attest:

A. L. ANDERSON, Secretary.

On motion of Commissioner J. W. Brandt, seconded by Commissioner Wm. B. Crayne which said motion was carried by the unanimous vote of the Commissioners, the Secretary was authorized and instructed to draw warrants for one days pay for each of the Election Officials, as provided by law for services rendered at the Special Election held May 27th, 1919.

On motion of Commissioner J. W. Brandt, seconded by Commissioner Wm. B. Crayne, which said motion was carried by the unanimous vote of the Commissioners, the Secretary was authorized and instructed to have, printed copies of the Bond procedure prepared for the distribution among persons and companies desiring to bid on said Bonds.

STATE OF IDAHO

COUNTY OF CANYON

ss.

NAMPA HIGHWAY DISTRICT

I, A. L. Anderson, do hereby certify and declare, that I am the duly appointed, qualified and acting Secretary of the Nampa Highway District, Canyon County, Idaho, and as such Secretary, I am the legal custodian and keeper of the Official Seal of said District, and also of the Official Minute Book and Record of the proceedings of the High-

way Board of Commissioners of said District; that I have compared the above and foregoing "TRANSCRIPT OF PROCEEDINGS IN RE \$500,000.00 BOND ISSUE, NAMPA HIGHWAY DISTRICT, CANYON COUNTY, IDAHO," with Official Minutes of the proceedings of said Highway Board, now on file and of record in my office, and I hereby certify and declare that the same is a full, true and correct transcript of said proceedings to date. I further certify and declare that a full, true and correct copy of the above and foregoing "NOTICE OF SALE OF HIGHWAY DISTRICT BONDS OF NAMPA HIGHWAY DISTRICT, CANYON COUNTY, IDAHO," is now being published in three consecutive weekly issues of the Nampa Record, a weekly newspaper, published at Nampa, Idaho, pursuant to and in conformity with the resolution of said Highway Board, entered on June 2nd, 1919, and that the first publication of said notice was had in the issue of said newspaper under date of June 6th, 1919.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Official seal of said Nampa Highway District, this 12th day of June, 1919.

(Seal)

A. L. ANDERSON,  
Secretary of Nampa Highway District,  
Canyon County, Idaho.

#### STATEMENT.

The organization of Nampa Highway District, Canyon County, Idaho, was duly and legally com-



pleted and perfected on May 20th, 1911, pursuant to and by virtue of the provisions of Chapter 55, of the 1911 Session Laws of the State of Idaho.

The Highway Board consists of three commissioners, one of whom is the President, to-wit: C. W. Lynde, President and Commissioner; J. W. Brandt, Commissioner; and Wm. B. Crayne, Commissioner. The Secretary, A. L. Anderson, is an appointee of the Board and also holds the position of Attorney for the District. The Treasurer, Walter E. Miller, is an appointee of the Board and is President of the First National Bank of Nampa, Idaho.

The Highway Board holds a regular meeting on the First Monday in each month, in the office of the Board in the City Hall at Nampa, Idaho.

The Bond proceedings have been prepared by A. L. Anderson, the attorney for the District.

The District lies in the southeasterly part of Canyon County, Idaho, and is 23 miles long and from 8 to 6 miles wide, except as to the Southerly portion of the district which is bounded on the Southwesterly side by the Snake River.

The District contains approximately 150 square miles; has approximately 370 miles of roads; approximately 240 miles of graded or dragged roads; approximately 182 miles of main traveled roads; approximately 88 miles of graveled or sanded roads.

The present estimated population is 10,000.

The assessed valuation as per 1918 assessment roll is \$7,000,158.00.

The estimated actual valuation is \$17,500,000.00.

No bonds have heretofore been issued by the District.

There is no outstanding indebtedness, bond, warrant or otherwise.

The total indebtedness including this bond issue is \$500,000.00.

The cash on hand is approximately \$7,000.00.

There is no controversy or litigation pending or threatened affecting the corporate existence, or boundaries of the District or affecting the title of its present officials to their respective offices; or affecting the validity of these bonds.

It is the plan of the Highway Board to use the proceeds of this bond issue to install throughout the District a net-work of approximately 120 miles of graded and drained dirt roads with a sand, gravel, crushed rock, or a lava cinder surface, with concrete or steel culverts and bridges and for the general improvement of intersecting roads.

I hereby certify and declare that the foregoing statement is true and correct to the best of my knowledge and belief.

(Seal)

A. L. ANDERSON,  
Secretary of Nampa Highway District,  
Canyon County, Idaho.

Filed Dec. 19, 1919.

W. D. McREYNOLDS, Clerk.



PLAINTIFF'S EXHIBIT 28.  
GENERAL STATEMENT OF BONDS  
PROPOSED ISSUES OF THE CITY OF TWIN  
FALLS, IDAHO

---

Election to be held June 6, 1919.

Amount of the issues:

\$115,000 General Paving Intersection,  
50,000 Bridge Bonds,  
40,000 Sewer Bonds.

All three issues general obligations of the City  
as a whole.

They will be due in July, 1939. Optional after  
July, 1929.

Denomination of \$1,000.00.

Rate of interest not to exceed six per cent.

Interest semi-annually.

Interest payable on the first of July and Janu-  
ary first next succeeding.

Principal and interest will be payable at New  
York City.

Place not determined. It will be one of three  
places, First National Bank, Chase National Bank  
or Kountz Brothers, New York City.

The amount of deposit is undetermined.

Date set for opening bids to be determined later.

Bonds are issued under the provisions of Chapter  
12, Title 13, entitled:

“Municipal Improvement Bonds, Political  
Code, Volume 1 of the Revised Codes of

Idaho, Approved at the Tenth Session of the Legislature of the State of Idaho, in the year 1909, and acts amendatory thereof and supplementary thereto.”

There has never been any default of either principal or interest in any issue.

Regular taxes for the City are collected in January and July.

The City of Twin Falls, Idaho, was incorporated as a City April 4, 1907.

No previous issues of any bonds have ever been contested.

Income from Water Works is sufficient to pay interest and is ample to provide sufficient funds to retire the bonds issued against the Water Works system at maturity.

There is no controversy or litigation pending or threatening the corporate existence of the boundaries of this municipality or the title of its present officials to their respective offices or of the validity of these bonds or other any outstanding bonds.

The proceeds of these bonds will be used directly for the purposes above stated.

No additional bonds are contemplated for the coming year.

The principal products and exports surrounding the municipality are: Hay, grain, cattle, hogs, sheep, beans, peas, sugar beets, honey, fruits.

The true valuation, approximate, \$11,000,000.

Assessed valuation for 1918, \$4,407,890.52.



Total bonded debt, this issue included, other than Water Works, \$372,000.

Water Works bonded debt, \$455,000.

Sinking Fund, None.

Floating Debt, None.

Population, estimated, 9,000.

Within the corporate limits of the City, 1,440 acres.

I do hereby certify the above statement is true to the best of my knowledge and belief.

Subscribed to this 23 day of May, 1919.

W. F. MINNICK,

(Seal)

City Clerk.

## GENERAL BONDED INDEBTEDNESS

Title of Loan	When Issued	Rate of Interest	When Due	Amount Outstanding
General Sewer .....	Sept. 3, 1906	6%	1926	\$ 24,000
Street Improvement .....	Jan. 1, 1909	6%	1929	10,000
Fire Department .....	Jan. 1, 1909	6%	1929	10,000
Paving Intersection .....	Oct. 1, 1909	5%	1929	35,000
Sewer .....	Oct. 1, 1909	5%	1929	5,000
Paving Intersection .....	Jan. 1, 1911	5½%	1931	33,000
Street Improvement .....	June 1, 1911	5½%	1931	7,000
Fire Department .....	Jan. 1, 1911	5½%	1931	10,000
Funding .....	July 1, 1912	5½%	1932	15,000
Water Works .....	Apr. 1, 1916	5%	1936	80,000
Water Works Extension...	Jan. 1, 1918	6%	1938	375,000

Sweet, Causey, Foster & Company, Denver, Colo., are preparing the legal proceedings of the above issues and Judge Woods, of Woods & Oakley, Chicago, Ill., approving opinion of these issues will be furnished the successful bidder.

Filed Dec. 19, 1919.

W. D. McREYNOLDS, Clerk.

## EXHIBIT NO. 1. CASE F 54.

## ANNUAL REPORT

THE WASHINGTON WATER POWER COMPANY  
of  
for the

YEAR ENDING DECEMBER 31, 1917

Spokane, Washington, February 4, 1918.

To the Stockholders:

The following statements exhibit the result of the Company's business for 1917, and its financial condition December 31, 1917. Comparative figures for several years are also given.

## FINANCIAL STATEMENT

## ASSETS

*Property and Plant*

Electric Light and Power Property, Real Estate and Buildings.....\$21,202,387.56  
Electric Railway Property, City and Interurban.....4,809,089.17  
Investments in Industrial and Other Companies.....168,659.19

*Current Assets*

Cash.....257,622.85  
Bills Receivable Call Loan.....130,000.00  
Bills and Accounts Receivable.....421,951.03  
U. S. Liberty Loan Bonds.....90,250.00  
Supplies on hand.....473,825.63  
*Suspended Accounts*  
Paid on Account of Uncompleted Work and Undistributed Capital Expenditures.....44,480.74  
Amortization Interest, Prepaid Discounts and Commissions.....20,896.17  
Amortization Fund, consisting of Discount on \$5,700,000 First Refunding Mortgage Bonds.....206,882.98

*Sinking Fund Cash*

Cash, Sinking Fund, Collateral Trust Bonds.....1,407.20  
Cash, Sinking Fund, First Refunding Mortgage Bonds.....6,092.83

*Treasury Securities*

Unsold 5% Bonds due 1939.....3,900,000.00

## LIABILITIES

*Capital Liabilities*

Capital Stock (authorized \$20,000,000).....\$15,490,000.00  
5% Collateral Trust Bonds due July 1, 1929.....239,000.00  
5% First Refunding Mortgage Bonds due July 1, 1939.....10,038,000.00

*Current Liabilities*

Notes Payable February 2 1918, to be converted into 1-yr. coupon notes.....2,670,000.00  
Notes Payable February 4, 1918.....81,000.00  
Accounts Current and Payrolls.....89,322.04  
City Railway Tickets Outstanding.....6,179.03  
*Accrued Accounts*  
Accrued Taxes.....59,996.34  
Accrued Insurance.....10,643.93  
Accrued Interest.....3,834.64  
*Reserves*  
Damage Reserve.....67,142.72  
Replacement Reserve.....2,037,717.45  
Surplus.....940,709.20



# INCOME ACCOUNT

## For Year Ended December 31, 1917

Gross Revenue	\$1,172,129.57	\$2,856,213.47
Operating Expenses	268,735.06	
Taxes	10,027.73	
Uncollectible Accounts, etc		1,450,892.36
Net Income from Operations		\$1,405,321.11
<i>Deduction from Net Income</i>		
Interest on Bonds	\$322,616.40	
Interest on Notes	111,137.99	
Annual Credit to Amortization Fund for Discount on First Refunding Mortgage Bonds	9,808.51	
Interest on Consumers' Deposits, etc	717.19	
Written off for Replacement Reserve	325,000.00	769,280.09
Net Earnings carried to Surplus		\$ 636,041.02
<i>Surplus</i>		
Balance December 31, 1916	\$922,795.57	924,268.18
Credit adjustments prior years	1,472.61	
<i>Dividends Paid</i>		\$1,560,309.20
1% April 1st, 1% July 1st, 1% October 1st, 1917, 1% January 2nd, 1918		619,600.00
Balance Surplus December 31, 1917		\$ 940,709.20

State of Washington ss.  
County of Spokane

We hereby certify that we have examined the books and accounts of The Washington Water Power Company and that the Balance Sheet and Income Account attached hereto, are true exhibits of the condition and business of the Company. Property accounts are included in the assets at the book value and charges thereto for the fiscal year ended December 31, 1917, are bona fide capital expenditures.

COMMERCIAL ACCOUNTING CO., Inc.,  
(Signed) H. E. Kaesemeyer, President.





## COMPARATIVE STATEMENT

	1912	1913	1914	1915	1916	1917	Comparison with 1916 Per Cent
Maximum Station Load, Horsepower.....	38,312	40,521	39,718	38,460	40,804	49,205	20.5 % Increase
Number of Accounts.....	20,222	22,640	29,980	28,753	31,001	40,579	30.8 % Increase
Horsepower of Motors in Spokane.....	17,970	18,609	29,119	30,717	32,067	34,146	6. % Increase
Horsepower of Motors on Transmission Lines.....	20,992	25,244	19,172	19,488	20,041	20,172	0.65 % Increase
Number of Meters in use.....	19,965	22,244	29,404	30,948	32,562	34,648	6. % Increase

The total output for the year was 188,311,100 kilowatt hours, an increase from 1916 of 15.65 per cent.

## ELECTRIC RAILWAY SYSTEM

## COMPARATIVE STATEMENT\*

Year	Passengers Carried	Car Miles Run	Car Hours Run
1908	19,520,942	3,393,479	420,836
1909	21,842,767	3,624,586	435,541
1910	24,730,145	3,990,653	465,516
1911	23,691,820	3,982,362	467,813
1912	20,726,062	3,698,584	432,213
1913	19,437,009	3,650,692	423,455
1914	17,840,796	3,647,640	414,200
1915	15,714,753	3,612,993	407,157
1916	15,601,850	3,666,944	413,259
1917	17,305,047	3,839,830	435,775

\*Statistics cover the whole system, excepting passengers carried, which are for city lines only.

The gross receipts of the Street Railway increased 15 per cent in 1917. The "one-man" cars are operating two-thirds of the total car mileage on our system. Our records show that there has been a perceptible decrease in accidents occurring on lines over which the "one-man" cars are operated.

The receipts from the sale of power to the mining companies, etc., in the Coeur d'Alene region have increased 21 per cent over 1916. A considerable part of this increase is due to the smelter of the Bunker Hill and Sullivan Mining and Concentrating Company, which began operation in July. This smelter will be helpful to the other mining companies in that district, saving them the expense of shipping to smelters at a distance and giving returns more quickly to its customers, and will be of special value to the small producer who heretofore had practically no market for his ores.

A new mining feature in that district is dredging for gold near Murray in the river bed of the north fork of the Coeur d'Alene River. The first dredge began to use our power in December, 1917. Owing to recent improvements in ore concentration, resulting in increased savings of values, the mining companies are using more electrical power per ton of ore extracted.

Some of the old ore dumps and tailings are now being profitably worked owing to these modern improvements in concentration. In order to handle the present and prospective increase of our power load in the mining district, and to improve the quality of our service, we are now constructing a third transmission line having a capacity of 18,000 horse power.

In our last annual report it was stated that 5,000 electric horse power had been sold to the Intermountain Power Company payable from October 1, 1917, and 5,000 additional horse power payable from October 1, 1918. This power is to be delivered at our Long Lake plant and is to be used in operating electrically the Chicago, Milwaukee & St. Paul Railway. Owing to the very high price of both labor and materials, the electrification of the western portion of this Railway has progressed slowly but will probably be ready for the use of our current in the summer of 1919, when it is expected that another block of 5,000 horse power will be needed.

Under an agreement for exchange of power, the transmission lines of the Pacific Power & Light Company, which operates in the territory west of ours, were connected in December, 1917, with our lines at Lind, Washington, 82 miles southwest of Spokane.

We have made a contract with the Stevens County Power & Light Company for the sale of power, delivered at the switchboard of our Long Lake station, at a satisfactory price. This power will be used in the development of magnesite and copper mines in the neighborhood of Chewelah, Washington, about 40 miles north of our Long Lake plant. It is expected that this consumer will take about 1,000 horse power within the next twelve months, and will be taking about 3,000 horse power within three years.

945 electric ranges and 390 water heaters for domestic use were sold during 1917, making the total number installed 1630 ranges and 650 water heaters, yielding an annual revenue of approximately \$90,000.

To meet the growing demands, it has been necessary to order the equipment for a third 22,500 H. P. unit at the Long Lake Power Plant to be installed and ready for operation in the Autumn of 1919.

Out of an issue of \$2,670,000 one year six per cent notes dated February 2, 1918, \$1,081,000 have been placed by Spokane financial institutions mostly in the territory served by our Company.

Owing to the situation of our Company in the interior, it has not enjoyed, except in the mining district, the prosperity from war business which has been experienced in some parts of the country. The additional business that has come to it is of normal growth and will probably be permanent. Our Company is fortunate in having for sale an important amount of power which was developed at a cost much below what it would be at present. There is reasonable ground for expecting that the net earnings in 1918, will show a moderate increase.

W. A. WHITE

Chairman of Finance Committee.

W. J. C. WAKEFIELD,

Chairman of Executive Committee.

D. L. HUNTINGTON,

President.

Filed Dec. 19, 1919,

W. D. McREYNOLDS, Clerk.



## DEFENDANT'S EXHIBIT 1.

Total assessed value Shoshone County 1918.....		\$31,828,640
Assessed by State Board.....	\$ 6,356,243	
Net Profits (100%).....	12,916,645	
Mining Improvements (100%).....	3,876,170	
Mineral Lands (100%).....	154,645	
Bank Stock (100%) .....	374,103	
Assessor's Judgment .....	8,150,834	
	<hr/>	<hr/>
	31,828,640	31,828,640

W. D. McREYNOLDS, Clerk.  
 Filed, Dec. 19, 1919,

## DEFENDANT'S EXHIBIT 5.

## RECAPITULATION

Abstract of the Real Property Assessment Roll for Year 1918  
For the County of—All Counties Combined

Classification—				
Lands and Improvements				
	Acres	Valuation	Average	
1. Agricultural (full water right).....	1,724,286	69,954,014	40.	
2. Agricultural (partial water right).....	12,274	525,685	42.	
3. Agricultural (rainfall area).....	840,822	28,298,349	33.	
4. Dry Farming.....	1,606,114	22,015,378	13.	
5. Grazing.....	3,281,723	19,796,145	6.	
6. Arid Sagebrush.....	48,304	147,055	3.	
7. Waste Lands.....	989,621	1,663,920	1.	
8. Overflow Lands.....				
9. Timber Lands.....	1,645,268	22,792,190	13.	
10. Cut-over and Burnt Timber Land.....	988,742	4,936,053	4.	
11. Mineral Lands.....		411,672		
12. Standing Timber.....	106,750	1,403,989	13.	
(Owned separate from land)				
13. Equities in State Land.....		313,686		
	Number			
14. Improvements.....		13,773,679		
(Outside Cities and Towns)				
15. Improvements.....		35,473,244		
(Inside Cities and Town)				
16. Business Lots.....		12,520,789		
17. Residence Lots.....		18,549,542		
18. Acreage in Cities and Towns.....		2,199,285		
19. ....				
CATTLE				
20. Pure Bred.....	1,072	79,360	74.	
21. Graded.....	9,895	47,800	48.	
22. Common and Stock.....	201,707	6,360,650	31.	
23. Beef Cattle.....	916	46,929	51.	
24. Milk Cows.....	71,439	2,901,595	40.	
25. Yearlings (1 to 2 years).....	47,335	767,896	16.	
Unclassified.....	1,739	28,332	16.	
26. Calves.....	21,838	310,594	14.	
Elk.....		2,000*		
HORSES				
27. Thoroughbred.....	46	9,435	205.	
28. Graded.....	49,715	5,484,358	110.	
29. Stock Horses.....	57,921	2,917,252	50.	
30. Stallions and Jacks.....	743	142,375	191.	
Unclassified.....		1,014,063		
31. Mules.....	2,998	227,832	75.	
OTHER LIVESTOCK				
32. Hogs.....	72,699	558,435	7.	
33. Goats.....	264	1,157	4.	



## DEFENDANT'S EXHIBIT 5.

## RECAPITULATION

Abstract of the Real Property Assessment Roll for Year 1918  
For the County of—All Counties Combined

Classification—	Number	Each	Valuation
Class No.			
Graded and Fine Sheep.....	17,734	12.60	223,577
Common Sheep .....	484,442	8.56	4,534,751
Migratory Horses .....			
Migratory Cattle Misc'l.....			35,701
Migratory Sheep .....			
		Number	
Lumber .....			3,806,519
Saw Logs .....			759,908
Merchandise .....			9,960,517
Vehicles .....			168,505
Libraries and Scientific Instruments.....			171,430
Harness, Saddles, Etc.....			116,056
Tools and Implements.....			277,745
Household Goods, Jewelry, Etc.....			812,255
Furniture and Fixtures.....			814,524
Net Profit of Mines.....			13,178,362
Bees ..... stands.....			22,100
Saw and Planing Mills.....			3,005,620
Grist and Flour Mills.....			182,775
Grain Elevators .....			75,850
Sugar Beet Factories .....			1,520,000
Threshing Machines and Engines.....			264,340
Other Machinery .....			4,950,185
Not otherwise classified.....			2,602,414
Total assessed valuation.....			323,155,872
CHANGES BY STATE BOARD OF EQUALIZATION			
Classification	Decrease	Increase	
	1,003,615	2,496,770	
Net total increase by State Board.....		1,493,155	
Total equalized valuation.....			324,649,027

STATE OF IDAHO ss.  
County of Ada

I, E. G. GALLET, State Auditor and Ex-Officio Secretary of the State Board of Equalization, do hereby certify that the above and foregoing is a true and correct copy of the original Recapitulation of the Real Property and Personal Property Assessment Rolls for the year 1918 as shown by the records of this office, and the whole thereof.

IN WITNESS, whereof I have hereunto set my hand and affixed my official seal this the twelfth day of December 1919, A. D.

E. G. GALLET,

By GEO. W. LEWIS, Deputy.

STATE AUDITOR & EX-OFFICIO SECRETARY  
OF THE STATE BOARD OF EQUALIZATION.

Filed, Dec. 19, 1919,  
W. D. McREYNOLDS, Clerk.

## DEFENDANT'S EXHIBIT 6.

## RECAPITULATION

Abstract of the Personal Property Assessment Roll for Year for the County of

Classification— Lands and Improvements		Acres	Valuation	Average
1.	Agricultural (full water right).....		75,181.00	
2.	Agricultural (partial water right).....			
3.	Agricultural (rainfall area).....			
4.	Dry Farming .....		13,460.00	
5.	Grazing .....		7,728.00	
6.	Arid Sagebrush .....			
7.	Waste Lands .....		565.00	
8.	Overflow Lands .....			
9.	Timber Lands .....			
10.	Cut-over and Burnt Timber Land.....			
11.	Mineral Lands .....			
12.	Standing Timber (owned separate from land).....			
13.	Equities in State Land.....		2,095,541.77	
		Number		Each
14.	Improvements (outside Cities and Towns).....		750,840.00	
15.	Improvements (inside Cities and Towns).....		280,050.00	
16.	Business Lots .....		4,029.00	
17.	Residence Lots .....		7,660.00	
18.	Acreage in Cities and Towns.....			
19.	Improvements on State Lands.....		3,755.00	
CATTLE				
20.	Pure Bred .....	109	33,795.00	31.00
21.	Graded .....	1,583	115,275.00	72.88
22.	Common and Stock .....	41,157	1,136,166.00	27.60
23.	Beef Cattle .....	1,353	53,345.00	39.40
24.	Milk Cows .....	14,413	566,705.00	39.31
25.	Yearlings (1 to 2 years).....	8,198	145,776.00	17.78
26.	Calves .....	3,171	42,554.00	13.42
HORSES				
27.	Thoroughbred .....	197	113,607.00	576.68
28.	Graded .....	14,024	1,564,605.00	111.57
29.	Stock Horses .....	26,327	858,089.00	32.59
30.	Stallions and Jacks.....	780	50,367.00	64.57
31.	Mules .....	1,253	98,575.00	78.67
OTHER LIVESTOCK				
32.	Hogs .....	13,805	110,600.00	8.01
33.	Goats .....	39	440.00	11.28



## DEFENDANT'S EXHIBIT 6.

## RECAPITULATION

Abstract of the Personal Property Assessment Roll for Year for the County of

Class No.	Classification—	Number	Each	Valuation
4.	Graded and Fine Sheep.....	7,006	11.65	81,604.00
5.	Common Sheep .....	466,769	8.54	3,986,609.00
6.	Migratory Horses .....	2,196	53.38	117,214.00
7.	Migratory Cattle .....	43,936	27.27	1,187,113.00
8.	Migratory Sheep .....	1,079,337	7.32	7,901,526.00
9.	Migratory Cattle Grade.....			320,649.00
			Number	
0.	Lumber .....			116,414.00
1.	Saw Logs .....			105,479.00
2.	Merchandise .....			5,082,036.00
3.	Vehicles .....			81,593.00
4.	Libraries and Scientific Instruments.....			85,560.00
5.	Harness, Saddles, Etc.....			55,527.00
6.	Tools and Implements.....			59,311.00
7.	Household Goods, Jewelry, Etc.....			100,450.00
8.	Furniture and Fixtures.....			893,344.00
9.	Net Profit of Mines.....			42,170.00
0.	Bees ..... stands.....			13,296.00
1.	Saw and Planing Mills.....			83,525.00
2.	Grist and Flour Mills.....			18,650.00
3.	Grain Elevators .....			
4.	Sugar Beet Factories.....			10,800.00
5.	Threshing Machines and Engines.....			84,650.00
6.	Other Machinery .....			369,649.00
7.	Bank Stock .....			7,558,848.19
8.	Not otherwise classified.....			772,738.00
	Total assessed valuation .....			37,257,464.00

STATE OF IDAHO ss.  
COUNTY OF ADA

I, E. G. GALLET, State Auditor and Ex-Officio Secretary of the State Board of Equalization, do hereby certify that the above and foregoing is a true and correct copy of the Recapitulation of the Personal Property Assessment Roll for the year 1918 as shown by the records of this office and the whole thereof.

IN WITNESS, whereof I have hereunto set my hand and affixed my official seal this the fifteenth day of December, 1919, A. D.  
(SEAL)

E. G. GALLET,

By GEO. W. LEWIS, Deputy.

STATE AUDITOR & EX-OFFICIO SECRETARY  
OF THE STATE BOARD OF EQUALIZATION.

Filed, Dec. 19, 1919,  
W. D. McREYNOLDS, Clerk.

## DEFENDANT'S EXHIBIT 7.

Abstract of the Real Property Assessment Roll for Year 1918  
For the County of Kootenai

Classification— Lands and Improvements		Acres	Valuation	Average
1.	Agricultural (full water right).....	.....	.....	.....
2.	Agricultural (partial water right).....	9,030	454,660	\$50.3
3.	Agricultural (rainfall area).....	.....	.....	.....
4.	Dry Farming.....	51,798	1,344,720	\$25.9
5.	Grazing and Waste.....	70,457	315,579	\$4.4
6.	Arid Sagebrush.....	.....	.....	.....
7.	Waste Lands.....	.....	.....	.....
8.	Overflow Lands.....	.....	.....	.....
9.	Timber Lands.....	131,533	1,336,328	\$10.1
10.	Cut-over and Burnt Timber Land.....	218,751	1,370,562	\$6.2
11.	Mineral Lands.....	.....	.....	.....
12.	Standing Timber (owned separate from land)...	9,751	99,692	\$10.2
13.	Equities in State Land.....	.....	.....	.....
14.	Improvements (outside Cities and Towns).....	Number	681,590	Each
15.	Improvements (inside Cities and Towns).....	.....	1,396,810	.....
16.	Business Lots.....	606	361,765	\$596.9
17.	Residence Lots.....	16,394	853,972	\$52.0
18.	Acreage in Cities and Towns.....	.....	.....	.....
19.	.....	.....	.....	.....
CATTLE				
20.	Pure Bred.....	.....	.....	.....
21.	Graded.....	.....	.....	.....
22.	Common Stock.....	3,081	78,860	\$25.6
23.	Beef Cattle.....	.....	.....	.....
24.	Milk Cows.....	2,841	113,785	\$40.0
25.	Yearlings (1 to 2 years).....	.....	.....	.....
26.	Calves.....	.....	.....	.....
HORSES				
27.	Thoroughbred.....	.....	.....	.....
28.	Graded.....	624	63,000	\$100.9
29.	Stock Horses, Common.....	2,755	126,940	\$46.0
30.	Stallions and Jacks.....	.....	.....	.....
31.	Mules.....	.....	.....	.....
OTHER LIVESTOCK				
32.	Hogs.....	945	7,758	\$8.2
33.	Goats.....	.....	.....	.....

Total Exemptions provided in Section 4, Chapter 58, 1913 Session Laws,

## STATE OF IDAHO

County of Kootenai ss.

I, C. O. Sowder, County Auditor in and for the County and State aforesaid, do hereby certify the within and foregoing to be a full, true and correct copy of the whole thereof, of abstract of Real Property Assessment roll of Kootenai County for the year 1918, as the same appears of record in my office.

In testimony whereof I have hereunto set my hand and affixed my official seal this 20th day of Dec., 1919.

(SEAL)

C. O. SOWDER,  
County Auditor, Kootenai County, Idaho.



## DEFENDANT'S EXHIBIT 7.

Abstract of the Real Property Assessment Roll for Year 1918  
For the County of Kootenai

Class No.	Classification—	Number	Each	Valuation
4.	Graded and Fine Sheep.....			
5.	Common Sheep .....	738	\$8.40	6,199
6.	Migratory Horses .....			
7.	Migratory Cattle .....			
8.	Migratory Sheep .....			
9.	.....			
		Number		
0.	Lumber .....	101,671 m. ft.		1,006,784
1.	Saw Logs .....	59,069 m. ft.		224,555
2.	Merchandise .....			250,340
3.	Vehicles .....			
4.	Libraries and Scientific Instruments, Class G and H..			1,590
5.	Harness, Saddles, Etc.....			
6.	Tools and Implements, Vehicles and Class I.....			18,615
7.	Household Goods, Jewelry, Etc., Class J.....			33,690
8.	Furniture and Fixtures.....			59,925
9.	Net Profit of Mines.....			
0.	Bees ..... stands.....			
1.	Saw and Planing Mills.....			677,050
2.	Grist and Flour Mills.....			
3.	Grain Elevators .....			
4.	Sugar Beet Factories.....			
5.	Threshing Machines and Engines.....		9	3,530
6.	Other Machinery .....			51,470
7.	.....			
8.	Not otherwise classified.....			244,293
Total assessed valuation.....				11,184,062
Less D, G, I and J Exemptions.....				224,657
Net .....				10,959,405

\$224,657.

STATE OF IDAHO  
County of Kootenai ss.

Emil Elder, being first duly sworn, deposes and says, that he is the duly qualified and acting Auditor in and for the County of Kootenai, State of Idaho, and that the above and foregoing is a full, true and correct abstract of all property entered upon the Real Property Assessment Roll of said County for the year 1918, as equalized by the Board of County Commissioners of said County in session as a Board of Equalization.

EMIL ELDER.

Subscribed and sworn to before me this 3d day of Aug., 1918.

(SEAL)

M. G. WHITNEY,  
Probate Judge.Filed, Dec. 19, 1919,  
W. D. McREYNOLDS, Clerk.

## DEFENDANT'S EXHIBIT 8.

Abstract of the Personal Property Assessment Roll for Year 1918  
For the County of Kootenai

Classification— Lands and Improvements		Acres	Valuation	Average
1.	Agricultural (full water right).....	.....	.....	.....
2.	Agricultural (partial water right).....	.....	.....	.....
3.	Agricultural (rainfall area).....	.....	.....	.....
4.	Dry Farming .....	.....	.....	.....
5.	Grazing .....	.....	.....	.....
6.	Arid Sagebrush .....	.....	.....	.....
7.	Waste Lands.....	.....	.....	.....
8.	Overflow Lands .....	.....	.....	.....
9.	Timber Lands .....	.....	.....	.....
10.	Cut-over and Burnt Timber Land.....	.....	.....	.....
11.	Mineral Lands .....	.....	.....	.....
12.	Standing Timber (owned separate from land)...	.....	.....	.....
13.	Equities in State Land.....	.....	.....	.....
		Number		Each
14.	Improvements (outside Cities and Towns).....	.....	23,219	.....
15.	Improvements (inside Cities and Towns).....	.....	.....	.....
16.	Business Lots .....	.....	.....	.....
17.	Residence Lots .....	.....	.....	.....
18.	Acreage in Cities and Towns.....	.....	.....	.....
19.	.....	.....	.....	.....
	<b>CATTLE</b>			
20.	Pure Bred .....	.....	.....	.....
21.	Graded .....	.....	.....	.....
22.	Common and Stock.....	286	6,445	.....
23.	Beef Cattle .....	.....	.....	.....
24.	Milk Cows .....	355	14,215	.....
25.	Yearlings (1 to 2 years).....	.....	.....	.....
26.	Calves .....	.....	.....	.....
	<b>HORSES</b>			
27.	Thoroughbred .....	.....	.....	.....
28.	Graded .....	170	15,760	.....
29.	Stock Horses .....	593	30,916	.....
30.	Stallions and Jacks .....	.....	.....	.....
31.	Mules .....	.....	.....	.....
	<b>OTHER LIVESTOCK</b>			
32.	Hogs .....	148	1,193	.....
33.	Goats .....	.....	.....	.....

STATE OF IDAHO  
County of Kootenai ss.

I, C. O. Sowder, County Auditor in and for the County and State aforesaid, do hereby certify the within and foregoing to be a full, true and correct copy of the whole thereof, of Abstract of Personal Property Assessment roll of Kootenai County, Idaho, for year 1918, as the same appears of record in my office.

In testimony whereof I have hereunto set my hand and affixed my official seal this 20th day of Dec., 1919.

(SEAL)

C. O. SOWDER,  
County Auditor, Kootenai County, Idaho.



## DEFENDANT'S EXHIBIT 8.

Abstract of the Personal Property Assessment Roll for Year 1918  
For the County of Kootenai

Class No.	Classification—	Number	Each	Valuation
1.	Graded and Fine Sheep.....	16		145
2.	Common Sheep .....	5		375
3.	Migratory Horses .....	86		2,605
4.	Migratory Cattle .....	1,425		11,400
5.	Migratory Sheep .....			129,500
6.	Bank Stock .....		Number	
7.	Lumber .....			12,000
8.	Saw Logs and Poles.....			11,014
9.	Merchandise, Hay and Grain.....			82,327
10.	Vehicles .....			
11.	Libraries and Scientific Instruments.....			
12.	Harness, Saddles, Etc.....			4,000
13.	Tools and Implements.....			
14.	Household Goods, Jewelry, Etc.....			19,094
15.	Furniture and Fixtures.....			
16.	Net Profit of Mines.....			7,425
17.	Improvements on Gov't or State Lands.....			
18.	Saw and Planing Mills.....			
19.	Grist and Flour Mills.....			
20.	Grain Elevators .....			
21.	Sugar Beet Factories.....			1,400
22.	Threshing Machines and Engines.....			21,685
23.	Other Machinery .....			37,470
24.	Water Craft .....			6,739
25.	Not otherwise classified.....			
	Total assessed valuation .....			\$438,927
	Total Exemptions provided in Section 4, Chapter 58, 1913 Session Laws.....			\$4100.00

STATE OF IDAHO ss.  
County of Kootenai

Emil Elder, being first duly sworn, deposes and says, that he is the duly qualified and acting Auditor in and for the County of Kootenai, State of Idaho, and that the above and foregoing is a full, true and correct abstract of all property entered upon the Property Assessment Roll of said County for the year 1918, as equalized by the Board of County Commissioners of said County in session as a Board of Equalization.

EMIL ELDER.

Subscribed and sworn to before me this 30th day of Nov., 1918.  
(SEAL)

M. G. WHITNEY,  
Probate Judge.

Filed, Dec. 19, 1919,  
W. D. McREYNOLDS, Clerk.

## DEFENDANT'S EXHIBIT 9.

INSTRUCTIONS TO FIELD DEPUTIES  
FOR 1918.

Assess all property at its full cash value; each piece of property by itself, at its reasonable value in money, taking into consideration its location, what it is used for and its earning power.

In order to equalize all classes of property the following values are to be considered the basis to work from. If in your judgment the property to be assessed is worth less or more than the figures herein stated you are to be the sole judge and place the values accordingly.

List property in the full name of the owner, giving the Post Office address, including street number.

List all property under Subdivisions; A, B, C, D, O, P and Q, all or parts of which are exempt under the law, and have the owner or owners of the Class D, make their claim for such exemption by signing the affidavit and statement required. List only the taxable interest over the \$400 exemption in the personal property columns opposite the item in classes G, H, I and J and place the letter "A" after the item in the exemption claim on the field statement. If the owners are absent make a notation on the field statement. Not more than \$1,000 exemption may be allowed to any one family.



In placing the valuations on Water Companies, place the valuation of all their real estate with the correct description of the same, separate from the balance of their property.

Assess all lots or tracts of land belonging to railroad, telegraph, telephone electric current transmission lines and electric light plants that are not actually necessary for the successful operation of their plants, with the full description of the same.

First class agricultural lands \$25 to \$40 per acre. Second class agricultural lands \$12½ to \$25 per acre.

Timber lands according to the cruise, \$2.00 per M. for white Pine, \$1.00 to \$1.50 for Yellow Pine and \$1.00 to \$1.00 for mixed timber and in addition \$2.50 per acre for the land.

Cut and burnt land at \$2.50, \$5.00, and \$7.50 per acre according to its value for agricultural purposes, considering its location.

Grazing land and waste land from 50 cents up to \$5.00 per acre. Standing timber according to the cruise thereof.

Irrigated land \$50 per acre, taking into consideration its earning power and making a reduction where the land is poor and rocky or unfit for cultivation.

Lands must be assessed by Government Subdivisions according to the form, a copy of which is attached hereto, and if a Government Lot, place the number of same together with the Government Subdivision of which the number takes the place;

thus Lot 1 (NE NE). Always refer to your government plat.

Where an easement, Railroad or other Right of Way cuts through a subdivision or a Tax Number takes any part of the same, always assess the Government subdivision less the Easement, Right of Way or Tax Number, as the value of the tract and not by the acre. For your information a Railroad Right of Way cutting through a full forty acre tract takes out anywhere from three to four acres.

Town lots must be assessed under the heading of Business or Residence lots. Business lots must be assessed at their value considering their earning power.

Except in rare cases, all corner lots on the same street and block should be assessed alike and all inside lots between the corners on both sides of the street should be assessed exactly alike.

A good plan to adopt is to start at the best corners of a town and work out toward the suburbs on a graduated scale, laying out a plat with the values, before starting any assessments.

The whole system of taxation is based on equality.

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Assessor Kootenai County, Idaho.

#### SUPPLEMENTAL INSTRUCTIONS.

Agricultural land upon which there are stumps and not entirely cleared assess under the classification of Cut and Burnt at from \$10 to \$15 per acre.

The blanks for securing Agricultural data must



be full and complete. Keep check on all that you miss and see that the data is obtained.

Collect all automobile licenses and prosecute all violators of the Law. If the license is not taken out on demand and you are sure you are right, seize and sell the car on seven days notice the same as personal property. Charge up all expenses of the sale and when complete give a Bill of Sale for the car. You must make a demand on the owner for the license first.

Get familiar with the law on the seizure and sale of personal property and apply it.

#### PERSONAL PROPERTY BASIS OF VALUATION.

SAW LOGS—White Pine, \$9.00 per M. Yellow Pine \$6.00 per M. Mixed \$6.00 per M at point of manufacture.

LUMBER—White Pine \$12.00 per M. Yellow Pine \$8.00 per M. Mixed at \$6.00 per M.

CATTLE—Milk cows \$40.00 per head, if worth less classify under head of common cattle. Beef \$35.00 to \$45.00 per head. Common \$30.00 per head. Calves and yearlings at their value.

HORSES—Grade, \$75.00 to \$150.00. Common \$15 to \$75 per head.

HOGS, 7 cents per pound on foot.

SHEEP \$8.00 per head.

GOATS At their value.

WOOD, \$1.00 to \$2.50 per cord according to location.

STULLS, POLES, PILING, See list hereto attached.

RAILROAD TIES, at their value according to the time they will remain in the county to range or graze during the year. For Example 6000 sheep grazing in the County for three months can be figured as 1500 sheep for one year.

MONEY, DUES and CREDITS, unsecured are assessable under the law.

EQUITIES in State Lands are assessed on the personal property assessment rolls and must be assessed at the same value as other lands in the same locality, with a deduction of the proportionate part of the purchase price of such land or lot that remains unpaid. The taxes on these equities must be paid before the fourth Monday in November and the penalty for non-payment is the cancellation of the land contract by the State.

IMPROVEMENTS on Government, State, or Railroad Right of Way must be assessed as personal property.

FURNITURE AND FIXTURES are assessable and must be classed as household goods, the intention is that furniture and fixtures are business appurtenances.

HOUSEHOLD GOODS must be assessed at its value above the exemption. A \$400 exemption is allowed.

PRIVATE BANKERS are subject to assessment on the average daily balance in their bank for the past year.



PERSONAL PROPERTY TAXES are payable at the time of assessment unless the owners thereof have sufficient real property in the County to secure the payment of the same. In making these assessments the Deputy must determine whether or not the property is liable to be removed from the State and if so he must file a copy of the assessment with the Auditor within ten days with this information.

Size of top.	Length	POLES		Assessed Value
		Price List for assessment.	Average	
4 in.	20	\$ .30		
5 "	20	.45		
6 "	20	.50	\$ .50	\$ .35
5 "	25	.60		
6 "	25	.75		
7 "	25	.80	.75	.60
8 "	25	.85		
6 "	30	.90		
7 "	30	1.30		
8 "	30	1.40	1.20	.75
7 "	35	1.65		
8 "	35	2.15	1.85	1.15
7 "	40	2.20		
8 "	40	2.85	2.50	1.50
8 "	45	3.20	3.20	2.10
8 "	50	3.60		
9 "	50	3.60	3.60	2.25
8 "	55	3.90	3.90	2.50
8 "	60	4.25	4.25	2.75
8 "	65	4.50	4.50	3.00
8 "	70	5.00	5.00	3.25
8 "	75	5.50	5.50	3.75

## STULLS

Top.	Assessed Value.	
5 in.	\$ .02	per ft.
6 "	.02½	" "
7 "	.03½	" "
Average about 4 cents per ft.		
10 "	.04½	" "
12 "	.06	" "
14 "	.07	" "
16 "	.08	" "

Piling to be assessed at 5 cents per lineal foot.

Filed, Dec. 19, 1919,

W. D. McREYNOLDS, Clerk.





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No. 3546.

IN EQUITY

In the  
United States  
Circuit Court of Appeals  
For the Ninth Circuit

THE WASHINGTON WATER  
POWER COMPANY, A Corpor-  
ation,

*Appellant*

vs.

KOOTENAI COUNTY, a municipal  
corporation; W. A. THOMAS, as  
Treasurer and Ex-Officio Tax Col-  
lector of Kootenai County, Idaho;  
and C. O. Sowder, Clerk of the Dis-  
trict Court and Ex-Officio Auditor  
and Recorder of Kootenai County, Ida-  
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Thomas, individuals,

*Appellees.*

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REPLY TO PETITION FOR REHEARING.

UPON APPEAL FROM THE UNITED STATES  
DISTRICT COURT FOR THE DISTRICT OF  
IDAHO, NORTHERN DIVISION

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JOHN P. GRAY,  
Coeur d'Alene, Idaho.

FRANK T. POST,  
Spokane, Washington,  
Attorneys for Appellant.

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FILED

MAR 18 1921

F. D. MONTGOMERY





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No. 3546.

IN EQUITY

In the  
United States  
Circuit Court of Appeals  
For the Ninth Circuit

THE WASHINGTON WATER  
POWER COMPANY, A Corpor-  
ation,

*Appellant*

vs.

KOOTENAI COUNTY, a municipal  
corporation; W. A. THOMAS, as  
Treasurer and Ex-Officio Tax Col-  
lector of Kootenai County, Idaho;  
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---

REPLY TO PETITION FOR REHEARING.

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The petition for rehearing has to do entirely with the ques-  
tion of penalties.

THE FACTS.

The State Board of Equalization assessed appellant's prop-

erty in the state at \$2,700,000. Of that sum there was distributed to the county of Kootenai \$1,770,410, or 64 per cent of the total. (\*)

This court has found the total value of the property of the appellant to be \$3,620,500. One-half thereof is the sum of \$1,810,250, which under the opinion of this court, is fixed as the valuation of the property of this company for taxation purposes, 64 per cent of that, or the amount to be assessed in Kootenai County is the sum of \$1,158,560.

#### THE TENDER.

The Washington Water Power Company tendered taxes upon the basis of 55 per cent of \$1,770,410, or upon a valuation in Kootenai County of \$973,725.50.

By the decision of this court, it has been determined that the value of the property of the appellant for the year 1918 in Kootenai County was \$184,834.50 greater than the amount up-

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(\*) This was shown at the trial, but the exhibit showing the distribution is not found in the record. The amount, however, can be easily determined in the following manner:

The complaint, paragraph XXXV, page 33, shows that the state and county tax levied against the property of the Washington Water Power Company in Kootenai County amounted to \$26,556.16. The total state and county levy was 15 mills. (Kercheval, R. 290-291). This would show the valuation as above stated.



on which the tender of taxes was made.

The only question presented by the petition for rehearing is whether or not the Washington Water Power Company should be penalized for not having tendered the exact sum which the court ultimately found to be due.

By opinion of this court it is determined that the contention of the appellant with respect to the assessment of its property was made in good faith.

The court below granted partial relief. This court has granted additional relief.

It has been determined that appellant was discriminated against in the assessment of its property. There is no doubt but that the appellant tendered what it believed, and fairly was justified in believing, was a fair, lawful and equitable tax upon its property in Kootenai County. The fact that this court has fixed a different valuation for its property should not subject it to penalties because the valid portion, it may fairly be said, could not have been reasonably ascertained by the appellant. The learned district court believed that one valuation was a fair one; this court had disagreed with it.

#### RULE IN FEDERAL COURTS.

The question has been considered in the Federal Courts. We desire to cite the case of

*Ritterbusch v. Atchison, T. & S. F. R. Co.*, 198 Fed. 46.  
a decision of the Circuit Court of Appeals for the Eighth Cir.

cuit. The opinion is by Judge Sanborn. In the course of the opinion, Judge Sanborn says:

“Finally, complaint is made because the court did not require the railway company to pay 18 per cent., but required it to pay only 6 per cent., per annum upon the portion of the taxes found to be justly due as a condition of the grant of the preliminary injunction. There was, however, no error here, because the state was demanding all these taxes, valid and void. No one could determine what part was valid or what part was void until the court adjudged the division. The 18 per cent. interest per annum upon taxes delinquent, imposed by section 6013 of Wilson’s Statutes of Oklahoma of 1903, was in the nature of a penalty for the failure to pay the taxes when due. One who would enforce a penalty for the failure to pay a claim must demand the true amount. If he demands a larger amount no penalty is incurred.”

Under this decision, the utmost that could be claimed would be legal interest (7 per cent in Idaho) upon the portion of the tax unpaid.

Such also is the rule deducible from the decision of the Supreme Court of the United States in

*United States Trust Co. v. New Mexico*, 183 U. S. 535.

The principle is correctly stated in

*State ex rel First Thought Gold Mines v. Superior Court*  
(Wash.), 193 Wash. 433, 161 Pac. 77.

That case involved solely the question as to whether or not penalties or interest by way of penalty should be entered in a case similar to the one at bar. The conclusions of the court are stated in the syllabus as follows:



“A tax partly void carries penalties on the valid portion after the date of delinquency, if the valid portion could have been reasonably ascertained and no tender was made.

(Syllabus 2)

Interest upon a delinquent tax is no part of the tax, but is sustainable only as a penalty (Syllabus 4)

A taxpayer's tender based upon what he claims is a fair valuation of his property is sufficient to prevent delinquent penalties from accruing, although the courts later fix the correct tax at a different figure but no lower than the amount demanded (Syllabus 6)

A penalty attaches only when the obligation is certain or can be made certain by proper calculation (Syllabus 7)

Suits to enjoin the collection of an excessive tax are equitable in nature, and the court will resort to equitable principles where possible.” (Syllabus 8)

We cited from this opinion in our original brief, but we may be permitted again to refer to the language of the Washington court:

“That a tax, void entirely, gives no rights and will carry no penalties either by way of interest or otherwise; that a tax valid in part and void in part will carry a penalty either by way of interest or otherwise, to the extent that it is valid, if the amount of the tax which is valid can be reasonably ascertained, and, unless tender is made of the amount legally due, interest and penalties will attach from the date of delinquency; that where the amount of the tax is not divisible or the amount that ought to be paid cannot be readily ascertained, as where the tax is so

excessive as to warrant a holding that it is arbitrary and therefore constructively fraudulent as to the excess, the tax is nevertheless legal, within the legal power to tax, and is void only as to the unlawful excess. It is also well established that interest upon a delinquency is no part of a tax. It is sustained only as a penalty to insure prompt payment. *People ex rel v. Peacock*, 98 Ill. 172. And this is so whether the penalty be in the way of interest, the addition of a certain per cent, or by doubling the tax. *Desty on Taxation*, Sec. 130.

Interest upon delinquent taxes is a penalty, and no interest, within the general acceptation that it is a consideration for the forbearance of money. *Evansville & Terre Haute R. Co. v. West*, 37 N. E. 1009. This principle is most frequently illustrated in that line of cases holding that, where the Legislature passes a law for the taxation of property theretofore omitted as a subject of taxation, it cannot provide for interest from some antecedent date, but must provide some future time within which the tax must be paid after which interest may be demanded. In other words, even the state cannot take more than the actual tax, whether under the guise of interest or otherwise, until the taxpayer, has failed or omitted to perform a duty imposed by law. Where a taxpayer has suffered an excessive assessment, he may tender a sum that he considers to be fair, considering the value of his property and the assessment of other like property. *Landes Estate Company v. Clallam County*, 19 Wash. 569, 53 Pac. 670. See also *Miller v. Pierce County*, 28 Wash. 110, 68 Pac. 358.

By resorting to the record in the main case, we find that relator made a tender, based upon a valuation which it is alleged is consistent with the valuation put upon other like property, which was refused, and which was made good by a tender in court. This, under any theory, ought to satisfy the law, for, if it be the duty of a taxpayer to make tender at all, where a tax is alleged to be fraudulently excessive, a show of willingness, accompanied by tender, is all that can be required, for the actual amount



due, being a subject of judicial inquiry, cannot be determined by the taxpayer. It may be greater or less \* \* \*

Suits to enjoin the collection of an excessive tax are equitable, and the courts will resort to the principles of equity wherever it is possible to do so in deciding them. The statutes make no provision for the collection of interest from one who has obtained judgment that his tax was excessive. For a court of equity to impose a penalty in the way of interest, or to hold one who has not wilfully evaded a tax, or who has not failed or refused to pay the lawful tax, but on the contrary, has insisted upon his legal right to have the amount of his tax legally determined, would be the height of inequity."

Viewing the entire matter from an equitable standpoint, and this is an equitable case, it would seem that penalties should not be imposed in this case.

The legal rate of interest in Idaho is 7 per cent. The penalty which is sought is a 6 per cent penalty and then interest at 18 per cent upon the tax and penalty. It certainly would not be equitable to assess any such sum in a case where the county was demanding the whole tax, void as well as valid, and where it was impossible, until a judicial determination was had to equitably determine that part which was valid and that part which was void.

The tender was made upon a basis of valuation of \$973,-725.50, whereas this court has held that the tax should be paid upon a value of \$1,158,560. It is therefore evident that it was a substantial good faith tender.

May we be permitted in this behalf to say that the language in the opinion of the court, to-wit:

‘Under these statutes one liable to pay taxes and who make a tender of an amount insufficient to cover the amount of the taxes lawfully assessed, becomes liable for all penalties and interest upon any sum found to be due.’

is not an unyielding rule in equity, and where it was impossible to determine what was valid and what was void until the court adjudged the division, the principle does not apply.

May we finally urge that the view of the Eighth Circuit Court of Appeals expressed by Judge Sanborn be, in the interest of uniformity of decision, approved here.

Respectfully submitted,

JOHN P. GRAY,  
Coeur d’Alene, Idaho.

FRANK T. POST,  
Spokane, Washington,  
Attorneys for Appellant.



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No. 3546.

IN EQUITY.

In the  
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For the Ninth Circuit

THE WASHINGTON WATER POW-  
ER COMPANY, a Corporation,  
Appellant,

VS.

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Corporation, W. A. THOMAS, as  
Treasurer and Ex-Officio Tax Col-  
lector of Kootenai County, Idaho,  
and C. O. SOWDER, Clerk of the  
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and W. A. THOMAS, Individuals,  
Appellees.

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Petition For Rehearing

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Upon Appeal From the United States District Court  
For the District of Idaho, Northern  
Division.

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BERT A. REED,  
C. H. POTTS,  
N. D. WERNETTE,  
Solicitors for Appellees.





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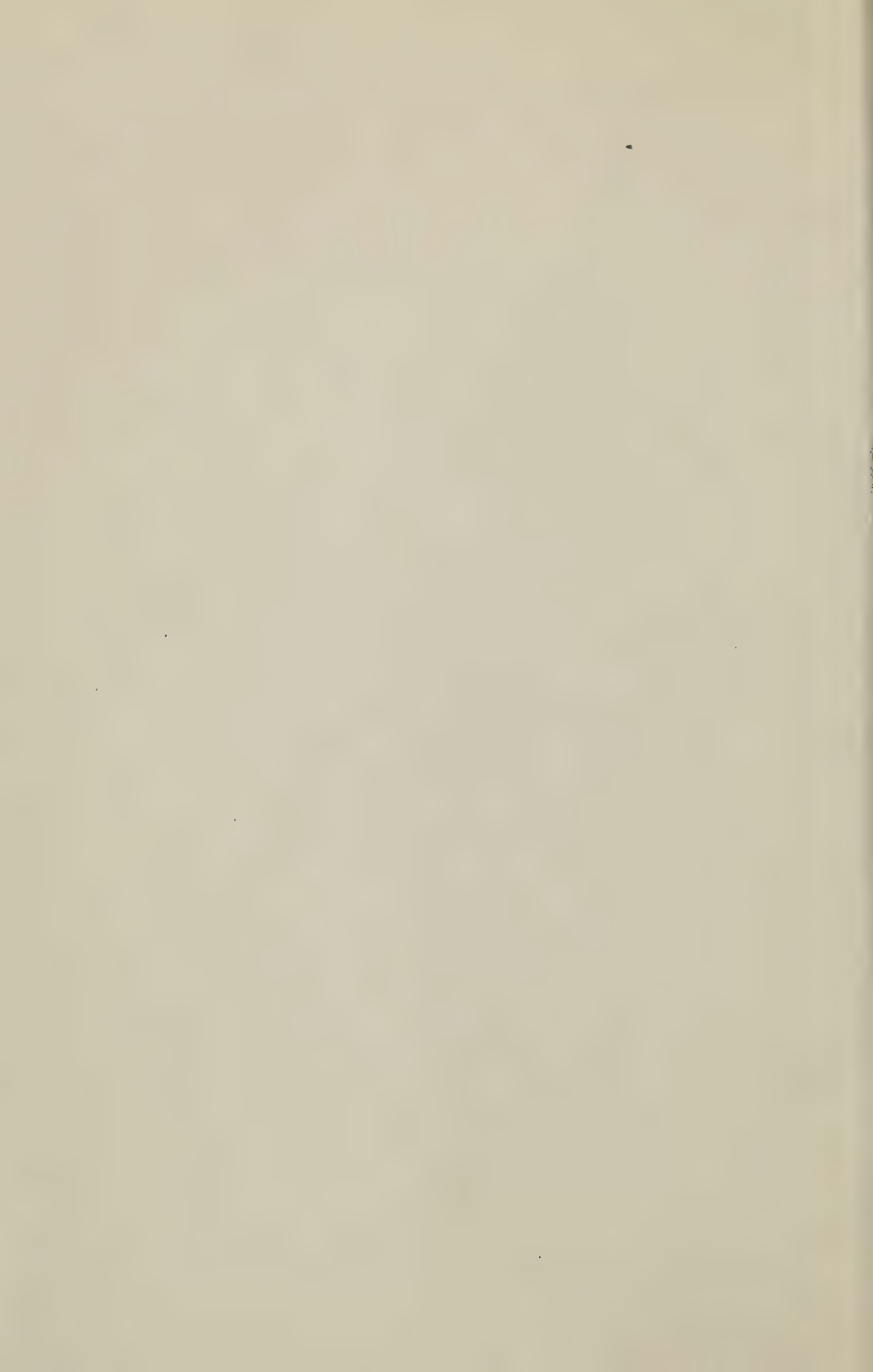
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THE WASHINGTON WATER POWER COMPANY, a Corporation,  
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Appellees.

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Petition For Rehearing

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The appellees respectfully petition for a rehearing, and for a modification of the decision and judgment rendered by the Honorable Circuit Court of Appeals, on February 7th, 1921, upon the following grounds:

First: The Honorable Circuit Court of Appeals erred in holding that no penalty is recoverable.

Second: The Honorable Circuit Court of Appeals misconstrued or overlooked the facts disclosed by the record, in holding that the tender made by appellant was sufficient to cover the taxes which should have been paid upon the property of appellant, if the Board of Equalization had proceeded consistently with relation to valuation put upon other like property.

After stating the rule of law applicable to the question of penalties in the following language:

“Under these statutes, one liable to pay taxes, and who makes a tender of an amount insufficient to cover the amount of the taxes lawfully assessed, becomes liable for all penalties and interest upon any sum found to be due.”

the Honorable Court then stated:

“It would appear from the allegations of the complaint that the tender made by the appellant was sufficient to cover taxes which should have been paid upon the property of appellant, if the Board of Equalization had proceeded consistently with relation to valuation put upon other like property. Under such circumstances no penalty is recoverable.”

The Honorable Court must have overlooked the fact that in its Amended Complaint, the appellant alleged that it tendered the sum of \$23,080.84, the same being fifty-five per cent of the taxes extended against its property in Kootenai County, (Record p. 30) and that the total amount of the taxes claimed by the County (exclusive of penalties) is \$41,965.16. (Record p. 32)

Appellant made its tender on a basis of fifty-five per cent, of an actual valuation claimed by it of \$2,470,439, while both the District Court and this Honorable Court have found that



the actual valuation of appellant's property was \$3,620,500. (Record p. 80) This leaves a difference of \$1,150,061 in the actual valuation of the appellant's property, upon which it did not make any tender or offer to pay any taxes.

As the actual valuation of the appellant's property was \$3,620,500, the valuation for assessment purposes under the opinion of this Honorable Court, viz., fifty per cent of the full cash value, was \$1,810,250.

Appellant's property was assessed by the State Board of Equalization at \$2,750,000, or approximately thirty-three and a third per cent more than it should have been assessed.

In other words, under the decision of this Honorable Court, appellant's property should have been assessed by the State Board of Equalization at fifty per cent of \$3,620,500, its actual value, or the sum of \$1,810,250.

The amount at which it should have been assessed, viz., \$1,810,250 is two-thirds of the amount at which it was assessed, viz, \$2,750,000.

Consequently appellant should have tendered two-thirds of the taxes assessed against it, while it only tendered fifty-five per cent thereof.

Appellant should have tendered approximately \$28,000, constituting two-thirds of the taxes assessed against it, viz., \$41,965.16, but in fact according to the allegations of the complaint, it actually tendered only \$23,080.84, and was therefore approximately \$5,000 short in its tender.

The rule of law announced by this Honorable Court in the opinion, is that a tender of an amount insufficient to cover the

amount of the taxes lawfully assessed, renders the taxpayer liable for all penalties and interest upon any sum found to be due.

Appellant made a tender of an amount which was approximately \$5,000 insufficient to cover the amount of the taxes lawfully assessed, and it therefore became liable for all penalties and interest upon the amount found to be due.

This is not a case where there is only a slight discrepancy between the amount of the tender and the amount found to be due, nor where the taxpayer might have been mistaken as to the amount which he should have tendered.

The insufficiency of the tender was due solely to the fact that the appellant claimed an actual valuation on its property of \$2,470,439, in the face of the findings of the Public Utilities Commission, which it submitted to the State Board of Equalization, and in which both the District Court and this Honorable Court have held that the finding as to valuation was \$3,620,500.

If the Board of Equalization had proceeded consistently with relation to valuation put upon other like property in the assessment of appellant's property, it would have assessed it at fifty per cent of an actual value of \$3,620,500, or an assessed valuation of \$1,810,250. Plaintiff's taxes on such valuation would have been approximately \$28,000, and it was its duty to tender that amount, rather than the sum of \$23,080.84 which it did tender. Having failed to make a tender of a sufficient amount to pay the taxes it was justly liable to pay,



it became liable for all penalties and interest upon the sum found to be due.

We respectfully submit that a rehearing should be granted or that the judgment and decision should be modified, to correct this manifest error.

Respectfully submitted,

BERT A. REED,

C. H. POTTS,

N. D. WERNETTE,

Solicitors for Appellees.

#### CERTIFICATE OF COUNSEL.

The undersigned, counsel for appellees and solicitors of record in the above entitled action, do hereby certify that they have read the within Petition for Rehearing, and know the contents thereof, and that in their judgment, and the judgment of each of them, the said Petition for Rehearing is well founded on the grounds therein stated, and that it is not interposed for delay.

Dated this 28th day of February, A. D., 1921.

BERT A. REED,

C. H. POTTS,

N. D. WERNETTE,

Solicitors for Appellees.





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No. 3546

*In Equity*

In the

United States

Circuit Court of Appeals

For the Ninth Circuit

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THE WASHINGTON WATER POWER COMPANY  
a Corporation Appellant

vs.

KOOTENAI COUNTY, A Municipal Corporation, W. A. THOMAS as Treasurer and Ex-Officio Tax Collector of Kootenai County, Idaho, and C. O. SOWDER, Clerk of the District Court and Ex-Officio Auditor and Recorder of Kootenai County, Idaho, and C. O. SOWDER and W. A. THOMAS, Individuals, Appellees.

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Brief of Appellees

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UPON APPEAL FROM THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF IDAHO, NORTHERN DIVISION

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BERT A REED,

C. H. POTTS

N. D. WERNETTE,

Solicitors for Appellees.





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No. 3546

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a Corporation

Appellant

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Brief of Appellees

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a Corporation

Appellant

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Appellees.

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Brief of Appellees

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STATEMENT

As far as this appeal is concerned there are but five questions to consider:

First: Did the trial court err in finding that the actual value of the plaintiff's taxable property in the State of Idaho subject to assessment by the State Board of Equalization for the year 1918 was \$3,620,500?

Second: Did the trial court err in finding that the value of plaintiff's property on December 31st, 1917, as fixed and de-

terminated by the Public Utilities Commission of the State of Idaho was \$3,587,500?

Third: Did the trial court err in holding that the assessment of the plaintiff's property by the State Board of Equalization was made upon a basis of seventy-five per cent of its actual value?

Fourth: Did the trial court err in holding that the evidence was not sufficient to warrant a finding that the State Board assessed other utilities at fifty per cent of their actual value and in indulging in the presumption that the assessment of the property of such other utilities by the State Board was made upon the same basis as the assessment of plaintiff's property?

Fifth: Did the court err in imposing penalties and interest on that part of the taxes which it found the plaintiff should pay and which were not covered by its tender?

In addition to the matters contained in the statement made by appellant in its brief we desire to direct the attention of the court to the following statutes of the State of Idaho and additional portions of the record which we deem material in considering the questions involved.

It will be enlightening to examine the findings of the trial court and ascertain just what they were and the manner in which they were arrived at.

The finding as to the actual value of the plaintiff's property was based upon a decision of the Public Utilities Commission of the State of Idaho, which was rendered on the 3rd day of June, 1918, and fixed the valuation of said property as of December 31st, 1917.



The decision of the lower court shows that in reaching its decision as to the actual value of plaintiff's property it relied upon the decision of the Public Utilities Commission and held that the plaintiff was bound by that decision in this case.

In this connection the decision reads:

"The findings of the Public Utilities Commission to which references have already been made are in evidence. By these the defendants are willing to be bound and they insist that under the circumstances these findings are also binding upon the plaintiff. It is pointed out that plaintiff brought the findings to the attention of the Board of Equalization while it had the assessment under consideration, and thus impliedly requested it to accept the conclusions embodied therein. While therefore, we are without direct evidence of the mental operation of the Board we have a case where at the time when it was about to take action, one of the parties represented that it should follow the determination of the Commission and where the other party now insists that such determination is correct and hence impliedly concedes that the Board of Equalization should have accepted and did accept it. In view of these conditions and the further fact that the findings referred to were made by a body invested with the necessary jurisdiction after an extended hearing in a proceeding at which were the State through its Attorney General and the defendant, we may reasonably conclude not only that such findings are correct but that the Board of Equalization which appears to have made no independent investigation accepted them as the basis of the assessment. Accordingly it is held that upon the question of the actual value of plaintiff's property in Idaho, the Board of Equalization adopted the finding of the Commission. (Record pages 77, 78).

Further in determining what the Public Utilities Commission found was the actual value of the plaintiff's property in Idaho, the trial court said:

“On the whole it is thought the decision is so clear that the Board of Equalization must have understood and did understand that the value of that part of the plaintiff's property located in Idaho and hence subject to taxation here was found by the Commission to be \$3,587,500. Admittedly the consideration of the Commission did not extend to the St. Maries Lighting system, the value of which the Board may have fairly estimated to be approximately \$33,000. Adding this to the \$3,587,500 we have a total of \$3,620,500 as the actual value of the plaintiff's taxable property in the State. It is thought that the Board of Equalizaion so found the value to be but made an assessment for only \$2,750,000. Accordingly it is held that the assessment complained of was and by the State Board of Equalization intended to be on a basis of seventy-five per cent of the actual cash value.” (Record pages 80, 81).

With reference to the assessment of the property of other public utilities by the State Board of Equalization the finding of the trial court was:

“The evidence is not sufficient to warrant a finding that the State Board valued any of the utilities at fifty per cent and the presumption will be indulged that its assessments were as to each other upon a basis of equality and, therefore, that it put railroads, telegraph and telephone lines upon the same footing with plaintiff's property” (Record Page 89).

As to the penalties and interest the Court held that the plaintiff had tendered and paid a certain amount and that there was still due the defendant county the sum of \$10,049.32 with penalties and interest thereon. (Record page 90). No question was raised before the trial court as to the propriety of imposing penalties and interest on the amount yet unpaid and this question is raised for the first time on this appeal.



## STATUTES OF IDAHO.

(References are to Idaho Compiled Statutes of 1919, where the provisions are the same as in 1918).

### SEC. 2471—VALUATION.

“The Commission shall have power to ascertain the value of the property of every public utility in this state and every fact which in its judgment may or does have any bearing on such value.”

### SEC. 2514—HEARINGS TO DETERMINE VALUATION.

“For the purpose of ascertaining the matters and things specified in Section 2471 concerning the value of property of public utilities the Commission may cause a hearing or hearings to be held at such time or times, or place and places as the Commission may designate.\*\*\*\*\*

The Commission shall make and file its findings of fact in writing upon all matters concerning which evidence shall have been introduced before it shall in its judgment have bearing on the value of the property of the public utility affected, such finding shall be subject to review by the courts of this State in the same manner and within the same time as other orders and decisions of the Commission. The finding of the Commission so made and filed when properly certified under the seal of the Commission, shall be admissible in evidence in every action, proceeding or hearing before the Commission or any court in which the Commission, the State or any officer, department or institution thereof, or any city and county, municipality or other body politic and the public utility affected may be interested, whether arising under the provisions of this chapter or otherwise, and such findings when so introduced shall be prima facie evidence of the facts therein stated, as to the date therein stated, under conditions then existing and such facts can only be controverted by showing a subsequent change in conditions bearing upon the facts therein determined.”

The Supreme Court of Idaho has construed the sections above quoted and has held that the findings of the Public Utilities Commission are admissible in evidence before the State Board of Equalization, and are prima facie evidence of the facts therein contained.

*Northwest Light & Water Co. v. Alexander*, 29 Ida. 557, 160 Pac. 1106.

#### FINDINGS OF THE PUBLIC UTILITIES COMMISSION.

As the valuation found by the Public Utilities Commission is the basis for the decision in this case it is advisable to set out the findings of the Commission at some length.

The Commission considered several different elements in arriving at the final valuation, and among other elements considered the cost of reproduction of the plant less depreciation. (Record Exhibits page 253).

In reaching its final conclusion as to the value of the property the Commission expressly said that it did not use any one element as the basis for its ultimate finding, but that it had given consideration to all elements of value.

“We must, therefore, find the value of all the property of the Washington Water Power Company, used and useful in serving electrical energy to the citizens of the States of Washington and Idaho, and then apportion such valuation between the states upon some rational basis.”

“We shall not attempt to fix any separate and distinct value for each of the elements herein discussed, but the same have all been taken into consideration in our final value. Neither has the Commission adopted any one particular theory of value, but has endeavored to give due consideration and weight to all the theories and elements of value.



"The Commission, therefore, finds that the value of all the property of the Washington Water Power Company, both tangible and intangible, used and useful in the business of furnishing electric energy to the citizens of the State of Washington and to the citizens of the State of Idaho, on the 31st day of December, 1917, is the sum of \$20,500,000.00

"How shall this be apportioned between the two states? Below in Table VII. will be found apportionments made on different theories, as follows:

First: The total value, to-wit, \$20,500,000.00 apportioned in accordance with the value of the physical properties located in each state.

Second: Present value of the property, to-wit, \$20,500,000.00 apportioned in accordance with the gross revenue received in each state.

Third: Value of the transmission, transformation and distribution systems in each state, together with an apportionment of the generating system, including tie lines, based on the gross revenue received in each state.

Fourth: Value of transmission, transformation and distribution system in each state, together with an apportionment of the generating system, including the lines, based on the individual maximum demands in each state.

Fifth: Value of transmission, transformation and distributing systems in each state, together with an apportionment of the generating system, including tie lines, based on the individual maximum demands in each state.

Sixth: An average of the third and fourth theories.

"Table VII. below will show the amount apportioned to each state on the different theories above outlined.

TABLE VII.

	Washington	Idaho	Total
First .....	\$16,912,500	\$3,587,500	\$20,500,000
Second .....	16,236,000	4,264,000	20,500,000
Third .....	16,719,800	3,780,200	20,500,000
Fourth .....	16,622,302	3,877,698	20,500,000
Fifth .....	15,293,000	5,287,000	20,500,000
Sixth .....	16,671,051	3,828,949	20,500,000
		(Ex. R. p. 268, 269, 270)	

## EVIDENCE BEFORE STATE BOARD OF EQUALIZATION.

In its amended Bill of Complaint the plaintiff alleged that:

"On the fourteenth of August, 1918, and during the annual 1918 meeting of the said State Board of Equalization of the State of Idaho, at the request of this plaintiff, its counsel, John P. Gray, and its Auditor, J. S. Simpson, appeared before the Board of Equalization on behalf of this plaintiff in relation to the assessment of the property of this plaintiff and to the assessment of other property in the State of Idaho; that such hearing, in addition to the facts already presented by this plaintiff, its said counsel presented to and asked the consideration by the State Board of Equalization of the decision and judgment of the Public Utilities Commission of the State of Idaho in the case of Joseph H. Peterson, Attorney General v. The Washington Water Power Company, wherein the said Commission had on the third day of June, 1918, made and entered its judgment and opinion valuing the property of the Washington Water Power Company in the State of Idaho after an investigation by officers and engineers of the said Commission and the taking of testimony and the investigation of the cost of reproduction and facts essential to an understanding of the value of the said property. That said decision not only was presented to but was already in the possession of the said State Board of Equalization and was at the said hearing considered by the said Board. That the valuation of the said property of the Washington Water Power Company by the said Public Utilities Commission of the State of Idaho, was made as of the thirty-first day of December, 1917.

"That the said suit above referred to of Joseph H. Peterson, Attorney General of the State of Idaho, against the Washington Water Power Company was brought for the purpose among other things of having determined and fixed the value of the property of the Washington Water Power Company in the State of Idaho; that the said judgment and decision was rendered only after an ap-



praisement of this plaintiff's property by officers and engineers of the said Public Utilities Commission of the State of Idaho.

"Plaintiff further says that between said thirty-first day of December, 1917, and the second Monday of January, 1918, there was no change in the value of said property." (Record p. 13, 14, 15)

"Plaintiff further alleges that the said State Board of Equalization, in fixing the value of the property of this plaintiff, had no other evidence or facts before it and that the members of the said Board did not hear or receive any other information concerning the value of the said property except that hereinbefore referred to, to-wit, the said reports of this plaintiff and the said judgement and opinion of the said Public Utilities Commission of the State of Idaho except a letter from Fred E. Wonnacott, Assessor of Kootenai County, Idaho, a copy of which is attached hereto as Exhibit 1 and made a part hereof.

"In addition to the foregoing the plaintiff did file one additional statement showing its revenues for the first six months of 1917 and the first six months of 1918 from the Coeur d'Alene Mining District in Idaho and a list of consumers disconnected and new accounts from January 12, 1917, to August 1, 1918, giving the consumer's name, maximum demand and annual revenue therefrom and also showing the percentage of the gross income received by the plaintiff in Idaho and paid as taxes in said state." (Record p. 16)

"Plaintiff further alleges that according to the said judgment and decision of the said Public Utilities Commission of the State of Idaho the value of the operative property of this plaintiff in Idaho on the second Monday in January, 1918, was \$2,438,978." (Record p. 16, 17)

Plaintiff's counsel above referred to testified on the trial of the case in part as follows:

"In the year 1918 I appeared before the State Board of Equalization in the matter of the assessment of the property of the Washington Water Power Company, and Mr. Simpson went with me\*\*\*\*\*I did not contend before the

Board that the decision of the Public Utilities Commission on the value of the property of the Washington Water Power Company was binding upon the State Board of Equalization. I cannot remember precisely what I said to the Board but I presented that report to the Board." (Record P. 205)

"I made the statement before the Board of Equalization that the Public Utilities Commission had found the value of the property in Idaho to be \$2,400,000 and some dollars and called their attention to the fact that it had so found. I tried to make clear to the Commission that the Public Utilities Commission had found that the apportionment of the total valuation of the property of the Washington Water Power Company of \$20,500,000 apportioned in accordance with the value of the physical properties located in each state was \$3,587,500 in the State of Idaho, based upon the cost of reproduction new and not upon the value at the date we were discussing. I cannot say that I called the attention of the State Board of Equalization to the fact that the Public Utilities Commission had found that the total value of all the property of the Washington Water Power Company in the State of Idaho and in the State of Washington was \$20,500,000." (Record page 209)

"There were six methods proposed for the distribution of this property for rate-making purposes between Washington and Idaho. The tabulation of those various six methods is set down there in Table VII. I can't say that I called attention to that table. I presented them with that report." (Record P. 210)

It is shown at page 17 of the proceedings of the State Board of Equalization by Exhibit 10, the original of which has been forwarded, that the Board heard evidence from Mr. John W. Graham, President of the Public Utilities Commission of Idaho, in connection with the valuation of the plaintiff's property.

"In connection with the discussion on the valuation of



the Washington Water Power Company of August 17th, evidence was heard from Mr. John W. Graham, President of the Public Utilities Commission of Idaho." (Record p. 17, Original Exhibit No. 10)

The same Exhibit also discloses that the State Board of Equalization made several increases in the assessed valuation of property in Kootenai County, as returned by the Assessor.

Timber lands in Kootenai County were increased fifteen per cent. (Exhibit 10 p. 22).

Standing timber in Kootenai County was increased ten per cent. (Exhibit 10 p. 23) }

Lumber in Kootenai County was increased twenty per cent. (Exhibit 10 p. 24)

The assessor testified that he had assessed the property in Kootenai County at fifty per cent. (Wonnacott, Record p. 171, 177)

Plaintiff and appellant was permitted to offer the testimony of C. E. Arney as to the *unofficial* proceedings of the State Board of Equalization, viz., remarks which he claimed individual members of the Board made during its sessions. (Record P. 137-148).

Defendants objected to this kind of testimony, (Record p. 138) and at the completion of the direct evidence of the witness moved that the whole of his testimony be stricken from the record. (Record p. 144)

The objection and motion were denied and the testimony permitted to stand.

We quote the following remarks of the members of the

Board of Equalization as testified to by Mr. Arney, which are not referred to in appellant's brief:

"This is a poor time to talk about a reduction in valuation," said Governor Alexander, speaking to Tax Agent Evans, who appeared before the Board. "So far as I am personally concerned it will have no influence. If anything I am for a revision upwards; my eyes are toward heaven rather than earth. I wish to be perfectly frank about the matter. Under the present condition with high rates on everything the State should not be asked to reduce valuation."

And later during Mr. Evans' argument the Governor said:

"My ideas are fixed. I would not discuss the matter of equalizing property to the extent of lowering railroads," and again, "If you talk to me about lowering this year I would not consider it; I think railroad property should be assessed either at present value or higher." (Record P. 138, 139)

Later when talking about the report from a Field Agent the Governor said:

"I saw that report. I will not pay any attention to that. We did not send him out to decrease values but to increase them." (Record p. 139)

"He (the Governor) made this first statement substantially as I have read it to you, that if he should be a party to making any change in the 1917 assessment of railroads, it would be upward and not downward." (Record p. 147)

"Q. When the Governor made this statement about which you have testified, 'that is what we assess railways fifty per cent,' he contended, did he not, that railways were assessed too low?"

"A. Yes, I think it is susceptible to that inference." (Record p. 148).

## ARGUMENT

### LAW GOVERNING TAX CASES.

At the very outset we must have in mind the principle of law



governing courts of equity in cases of this character. That principle has been well stated by this honorable court in the following language:

“The law is thoroughly settled that in such cases the courts have nothing whatever to do with anything less than fraud or a clear adoption of a fundamentally wrong principle in the making of the assessment and levy.”

*Washington Water Power Co. v. Kootenai County*, 210 Fed. Rep. 867.

This rule has been uniformly followed by the Federal Courts.

*Railroad Tax cases*, 92 U. S. 575, 23 L. ed. 663.

*National Bank v. Kimball*, 103 U. S. 732, 26 L. ed. 469.

*Albuquerque National Bank v. Perea*, 147 U. S. 87, 37 L. ed. 91.

*Coulter v. Louisville & N. R. Co.*, 196 U. S. 599, 49 L. ed. 515.

*Chicago etc. R. R. Co. v. Babcock*, 204 U. S. 585, 51 L. ed. 636.

An unbroken line of authorities by both State and Federal Courts can be cited in support of this principle, but it is so well established and has been so uniformly followed that we assume that this Court will accept it as a fundamental principle of law governing all cases of this kind as did the trial judge when he stated in his opinion:

“It is well understood, of course, that courts of equity do not interfere with the collection of taxes merely because of an excessive assessment. The over-valuation must be the result of the adoption of a fundamentally erroneous principle, or of a species of fraud practiced by the assess-

ing officers; or as it is sometimes put, the courts will interfere only in cases where there has been an intentional or systematic discrimination." (Record p. 69)

We do not understand that the decisions of the Supreme Court in the cases of

*Green et al v. Louisville & Interurban R. R. Co.*

and other tax cases reported in Vol. 244 of the U. S. Reporter, and cited in appellant's brief change the rule in the slightest degree.

As we construe the decisions in these cases they merely hold that an intentional or systematic discrimination on the part of the assessing officers constitutes fraud, actual or constructive, which will entitle the injured taxpayer to equitable relief, and do not add to or detract from the force or effect of the former cases.

#### ACTUAL VALUE OF APPELLANT'S PROPERTY

It is necessary to an orderly and logical discussion of the questions presented on this appeal that the actual value of the plaintiff's property be first considered, notwithstanding the fact that it is the last question discussed in the appellant's brief.. Throughout the case the question of the actual value has been and it still is the first consideration, as all other questions in the case are necessarily dependent upon it.

In its amended Bill of Complaint the appellant alleged that the actual value of its property was not in excess of \$2,470,439.

Record p. 17)

The defendants claimed that the actual value of the property was at least the sum of \$3,800,000. (Record p. 49)



The court found that its actual value was \$3,620,500. (Record p. 80)

The theory on which the plaintiff's suit was brought was that the actual value of its property was the value as found and determined by the Public Utilities Commission of the State of Idaho. In its amended Bill of Complaint it pleaded and relied upon this judgment and decision. (Record p. 16)

It is noteworthy that at no place in the Bill did the plaintiff allege the actual value of the property. It tied its case to the valuation as found by the Public Utilities Commission.

At the meeting of the State Board of Equalization when the assessment in controversy was under consideration by the Board, plaintiff caused its counsel to appear before the Board and present the judgment and decision of the Public Utilities Commission. (Record p. 205).

Its counsel testified on the trial of the case and in addition to the testimony already quoted herein said:

"I asked the Board of Equalization to reach their full cash value on the decision of the Public Utilities Commission so far as they went into an investigation of the value, cost of reproduction new and depreciation of that property, the depreciated value." (Record p. 210, 211)

In its amended Bill of Complaint appellant alleged that the action in which said decision of the Public Utilities Commission was rendered, "was brought for the purpose among other things of having determined and fixed the value of the property of the Washington Water Power Company in the State of Idaho; that the said judgment and decision was rendered only after an appraisement of this plaintiff's property by officers

and engineers of the said Public Utilities Commission of the State of Idaho.” (Record p. 15)

It is apparent that the appellant absolutely relied upon the value as found by the Public Utilities Commission, but that it sought to have the Board of Equalization accept *its* construction of the decision instead of exercising an independent judgment. The Board of Equalization was not required to do this. It had the right and it was its duty to consider the findings of the Utilities Commission as set forth in the decision and reach its own conclusions as to the force and effect of such finding.

The report of the proceedings of the Board of Equalization show that it heard evidence from the President of the Public Utilities Commission in connection with the discussion on the valuation of the appellant's property, (Ex. 10 p. 17) and it may fairly be inferred that it received from that source a construction of the findings and decision of the Commission which was entitled to at least as much consideration as that of counsel for the appellant.

Having presented the findings and decision of the Utilities Commission to the assessing board and asked it to be governed thereby, the appellant could not be permitted during the trial of the case, nor can it be permitted now, to attack the action of the Board of Equalization in following the decision, nor will it be permitted to assert in a court of equity that the value of its property as found by the Public Utilities Commission is not the actual value thereof as far as the proceedings before the State Board of Equalization are concerned, or for the purposes of this case.



Appellant having framed its Bill of Complaint, started its suit and proceeded with the trial thereof on the theory that the value found by the Public Utilities Commission was the actual value of its property, it cannot change its theory and reverse its position when it develops that its construction of the decision was erroneous.

Even if it should be held that the technical doctrine of estoppel does not apply, certainly such conduct will not be tolerated in a court of equity.

The statement is made in appellant's brief that, "In Idaho the findings of the Public Utilities Commission with respect to the value of a utility for rate-making purposes is not controlling on the State Board of Equalization."

Appellant took the position that the findings of the Public Utilities Commission as to the value of its property, was controlling before the State Board of Equalization, and in its Bill of Complaint, and is in no position now to assert a contrary doctrine. However, even if not controlling, the findings of the Public Utilities Commission are at least "prima facie, just, reasonable and correct," and may be so regarded by the State Board of Equalization. Such is the express holding in *Northwest Light & Water Co. v. Alexander, Supra*, page 566.

#### VALUE OF APPELLANT'S PROPERTY AS FOUND BY PUBLIC UTILITIES COMMISSION.

In commenting upon the findings of the Public Utilities Commission as to the value of the appellant's property, the trial judge said in his decision:

"The findings of the Commission are neither equivocal or inconsistent. It is made clear that the ultimate conclusion of present worth is based exclusively upon no one of the several methods more or less commonly employed for reaching the value of such properties, and further that the theory of reproduction cost insofar as it was used was not applied without making allowance for depreciation, but other compensating considerations were recognized.\*\*\*\*\*"

"On the whole it is thought the decision is so clear that the Board of Equalization must have understood and did understand that the value of that part of the plaintiff's property located in Idaho, and hence subject to taxation here was found by the Commission to be \$3,587,500. Admittedly the consideration of the Commission did not extend to the St. Maries Lighting system, the value of which the Board may have fairly estimated to be approximately \$33,000. Adding this to the \$3,587,500 we have a total of \$3,620,500, as the actual value of the plaintiff's taxable property in the state." (Record p. 80.)

Thus it appears that in the mind of the trial court the finding of the public Utilities Commission as to value was clear and unequivocal, and yet the appellant contends that fraud should be imputed to the State Board of Equalization in adopting the same construction of the findings of the Utilities Commission which the trial judge found was clear and unequivocal.

It requires only a reading of the findings of the Utilities Commission to disclose that the appellant's contention was without merit.

The Utilities Commission made a finding as to the cost of reproduction of the appellant's plant less depreciation, and used this as one of the elements on which it based its ultimate finding as to value. It did not use it as the sole or exclusive element, and was not authorized so to do. This finding fixed



the cost of reproduction less depreciation at \$2,442,834, (Record Ex. p. 253) but was based upon the unit prices for five years preceding June 30th, 1915, (Record Exs. p. 252) being a period long prior to the date on which the Commission fixed the value of the property.

The Public Utilities Commission in reaching its final conclusion considered this element of value along with other elements properly entering into the value, and thereupon made a distinct and unequivocal finding that on the 31st day of December, 1917, the value of the appellant's property in both the State of Washington and the State of Idaho was \$20,500,000. (Record Exs. p. 268)

It then considered the apportionment of the total value between the two states and suggested six different methods of apportionment, the first being an apportionment in accordance with the value of the physical properties located in each state. (Record Exs. p. 268, 269)

It then found that an apportionment made on this basis, viz: the value of the physical properties located in each state, resulted in a value of the appellant's property in the State of Idaho amounting to the sum of \$3,587,500. (Record Exs. p. 270)

Under each of the other five methods of apportionment suggested by the Commission, the value of the property in the State of Idaho was larger than this amount.

The element of cost of reconstruction, less depreciation, could not have been used solely by the Utilities Commission or by the State Board of Equalization, or by the trial court as the criterion of actual value.

"We hold, however, that the basis of all calculations as to the reasonableness of rates to be charged by a corporation maintaining a highway under legislative sanction must be the fair value of the property being used by it for the convenience of the public, and in order to ascertain that value the original cost of construction, the amount expended in permanent improvements, the amount and market value of its bonds and stock, the present as compared with the original cost of construction, the probable earning capacity of the property under particular rates prescribed by statute, and the sum required to meet operating expenses, are all matters for consideration, and are to be given such weight as may be just and right in each case. We do not say that there may not be other matters to be regarded in estimating the value of the property."

*Smyth v. Ames*, 169 U. S. 466, 547, 42 L. ed. 819, 849;

*San Diego Land & Town Co. v. National City*, 174 U. S. 739, 756, 43 L. ed. 1154, 1161.

"The main object of attack is the valuation of the land. It no longer is open to dispute that under the Constitution what the company is entitled to demand in order that it may have just compensation is a fair return upon the reasonable value of the property at the time it is being used for the public. (Citing *San Diego Land & Town Co. v. National City*, supra). That is decided and is decided as against the contention that you are to take the actual cost of the plant, annual depreciation, etc., and to allow a fair profit on that footing over and above expenses."

*San Diego Land & Town Co. v. Jaspar*, 189 U. S. 439, 47 L. ed. 892, 894.

Appellant cites the case of *Knoxville v. Knoxville Water Company*, 212 U. S. 1, 53 L. ed. 371 in support of its contention that depreciation must be allowed.

What this case actually decides is that where cost of reproduction new is used as the sole basis of arriving at the value of the property it should be diminished by the depreciation which has come from age and use. The court said:



“The cost of reproduction is one way of ascertaining the present value of a plant like that of a water company, but that test would lead to obviously incorrect results if the cost of reproduction is not diminished by the depreciation which has come from age and use.”

*Knoxville v. Knoxville Water Co. supra*

## ASSESSMENT OF PLAINTIFF'S PROPERTY BY STATE BOARD OF EQUALIZATION.

That part of the decision of the trial court dealing with the manner in which the State Board of Equalization made the assessment of plaintiff's property, and the basis on which such assessment was made reads as follows:

“It is thought that the Board of Equalization so found the value to be (\$3,620,500) but made an assessment for only \$2,750,000. Accordingly it is held that the assessment complained of was and by the State Board of Equalization was intended to be upon a basis of seventy-five per cent of the actual cash value.” (Record p. 80, 81)

This finding is not a mere inference or conjecture as suggested by counsel for appellant. It is a necessary deduction from the evidence.

The State Board of Equalization had before it a clear and unequivocal finding of the Public Utilities Commission of the State of Idaho that the actual value of the appellant's property in Idaho was \$3,587,500, not including the St. Maries Lighting system. That was the only concrete evidence before it as to the value of the property. It is necessary assumption that the Board accepted this valuation as the actual cash value and proceeded to make its assessment on that premise.

The decision of the Commission disclosed that its findings

were arrived at only after a thorough and painstaking investigation of all the different elements which usually enter into the value of this class of property.

The plaintiff alleged in its Bill that the suit in which said decision was rendered was brought for the purpose of having fixed and determined the value of the plaintiff's property in the State of Idaho, and that said judgment and decision was rendered only after an appraisement thereof by the officers and engineers of the Public Utilities Commission of the State of Idaho. (Record p. 15)

Plaintiff also alleged that between the date on which said valuation was fixed by the Commission and the date of assessment there was no change in the value of said property. (Record p. 15)

Naturally a finding on such a complex question by a Board vested with power to investigate and determine the same, after the proceedings disclosed by the decision, would have a determining influence with the Board of Equalization which had no such opportunity to make an investigation of its own.

There was no other evidence before the Board of Equalization from which it could form any opinion as to the value of the appellant's property. Such evidence as was presented consisted only of formal reports which were entirely without probative value.

It is asserted in the appellant's brief that the Court did not take depreciation into consideration. The Court accepted the findings of the Public Utilities Commission, and the Public Utilities Commission did take depreciation into consideration.



It devoted a considerable portion of its decision to a consideration of the cost of reproduction new and depreciation.

The value of the property of a public service corporation as fixed for rate-making purposes may not necessarily be identical with its value for taxation purposes, but in the absence of evidence to the contrary it should be presumed that its value for one purpose is the same as its value for the other. It would only be where extraordinary conditions existed that a public service corporation should be permitted to earn on a high valuation and pay taxes on a low valuation.

As heretofore pointed out the statutes of Idaho make the findings of the Public Utilities Commission prima facia evidence of the facts therein stated, and the Supreme Court of said State has held that such findings when introduced before the State Board of Equalization on the question of value, are "prima facia, just, reasonable and correct," and may be so regarded by the State Board of Equalization.

*Northwest Light & Water Co. v. Alexander, supra.*

The State Board of Equalization having accepted the finding of the Public Utilities Commission that the value of the appellant's property was \$3,587,500, and added thereto \$33,000 as the value of the St. Maries Lighting system, making a total actual value of \$3,620,500, proceeded to fix an assessed valuation on the property, and made an assessment of \$2,750,000. The assessed valuation was seventy-five per cent of the actual cash valuation, and it is therefore a necessary deduction that the Board of Equalization assessed the plaintiff's property on the basis of seventy-five per cent of its actual cash value.

## ASSESSMENT OF OTHER UTILITIES BY STATE BOARD OF EQUALIZATION.

The trial court having found that the State Board of Equalization assessed appellant's property at seventy-five per cent of its actual cash value, then made this finding:

"The evidence is not sufficient to warrant a finding that the State Board valued any of the utilities at fifty per cent, and the presumption will be indulged that its assessments were as to each other upon a basis of equality, and therefore that it put railroads, telegraph and telephone lines upon the same footing with plaintiff's property." (Record p. 89)

The attack on this finding suggests two inquiries:

First, was the evidence sufficient to warrant a finding that the State Board valued any of the utilities at fifty per cent of their actual cash value, and second, was the trial court justified in indulging in the presumption that the assessment of the property of other utilities assessed by the State Board was made upon the same basis as the assessment of plaintiff's property?

Appellant has quoted quite fully in its brief from the evidence of C. E. Arney, a witness produced by it for the purpose of giving oral testimony as to proceedings before the State Board of Equalization.

Defendants objected to the testimony and on the completion of the direct evidence of the witness, moved that the whole of his testimony be stricken from the record.

This testimony was incompetent and should not have been admitted.



"The record of the Board of Assessment and Equalization is the best evidence at least of its decisions and acts. If the plaintiffs or other express companies wish a definite and certain ruling by this Board upon the deductions which they now seek to make from the record, they could have asked for it and could have asked to have the action of the Board or its refusal to act noted in the record. They could then have offered evidence of just what was done after such request had been made and refused."

*Wells Fargo & Co. v. Johnson*, 205 Fed. Rep. 60, 80.....

"Again this Board (State Board of Equalization) necessarily kept and evidently was expected by the statutes to keep a record. That was the best evidence at least of its decisions and acts. If the roads had wished an express ruling by the Board upon the deductions which they demanded, they could have asked for it and could have asked to have the action of the Board or its refusal to act noted in the record. It would be time enough to offer other evidence when such a request had been made and refused."

*Chicago, B. & Q. R. Co. v. Babcock*, 204 U. S. 585, 51

L. ed. 636.

Even if this testimony had been admissable and was considered by the court in reaching his decision, it was so unreliable that it was not worthy of serious consideration. The witness stated that he attended this meeting of the Board of Equalization as a representative of the Northern Pacific Railway Company by whom he was employed, as that company expected to contest its taxes, and that he took down and made notes of those things which he thought he might afterwards be able to use in contesting the assessment, and that he made notes of nothing else. (Record p. 145) Only a portion of his notes were taken down verbatim at the time the statements were claimed to have been made. (Record p. 145)

His testimony related wholly to remarks and statements made by individual members of the Board and did not purport to cover such remarks and statements only when they were such as he thought he might afterwards use in contesting the taxes of his company.

The trial court might very properly have ignored this testimony and given it no consideration at all. It is not necessary, however, to indulge in such an assumption. Even if the testimony was given full credence it was not sufficient to warrant the conclusion that the property of other utilities was assessed at fifty per cent of its actual cash value.

The quotations contained in the preceding statement show that the whole tenor of the conversation was toward an increase in the assessment of the property of railroads and other public utilities.

The statement in appellant's brief that it was repeatedly stated by the Governor without contradiction at the meeting of the Board that it was the intention to assess railroads and power companies at fifty per cent, is not supported by the record.

It was not repeatedly stated by anybody or stated at all by any member of the Board that it was the intention to assess railroads or power companies at fifty per cent of their actual value.

The only statement attributed to the Governor in that connection is, "That is what we assess railroads fifty per cent" and this statement was made in connection with his contention that the railroads were assessed too low. (Record p. 148)



Again counsel makes the following statement in appellant's brief, "The only evidence in the record was that showing the intent of the Board as expressed by its members in open meeting to assess railroads and utilities at fifty per cent."

[This statement also is unwarranted as there is no evidence in the record showing such intention of the Board either by expression of its members in open meeting or otherwise.

The presumption indulged in by the trial court that the property of other public utilities was assessed on the same basis as the appellant's property was not an inference upon an inference as suggested by appellant.

As heretofore pointed out, the finding that the appellant's property was assessed on a basis of seventy-five per cent of its actual value was not an inference, but was a necessary deduction from the admitted facts in the case.

After making this deduction and basing a finding thereon, the trial court was then confronted with the question as to whether or not the evidence was sufficient to warrant a finding that the State Board valued other utilities at fifty per cent. There was no evidence in the record to warrant such a finding.

The natural and logical presumption then arose that if the State Board had assessed the property of one public utility at seventy-five per cent of its actual value, that it also assessed the property of other public utilities on the same basis. In other words that it followed the rule of equality and uniformity as to all property assessed by it within its sphere of duty.

In *Illinois Central R. Co. v. Greene*, 244 U. S. 555, 61 L.

ed. 1309, the taxpayer made a similar contention before the Supreme Court of the United States, but the court held that the contention was clearly unfounded.

‘Upon the final hearing the court reached the conclusion that the valuation of \$27,124,240 was itself the result of an equalization by the Board at 80 per cent of what they had found to be the fair cash value of the capital stock in Kentucky; that is to say that they had found the fair cash value to be \$33,905,300. Having concluded that equalization should be made upon the basis of 60 per cent the court applied this percentage to the \$33,905,300 making the equalized capital stock value \$20,343,180, deducting from which the assessed value of the tangibles, \$12,377,383 left \$7,965,797 as the value of the franchises. *Plaintiff contends that there was no sufficient evidence to support the conclusion that the Board’s valuation of \$27,124,240 was the result of an 80 per cent equalization; but the contention is clearly unfounded.*’

*Illinois Central R. Co. v. Green, supra*

In *Greene v. Louisville & I. R. Co.*, 244 U. S. 499, 61 L. ed. 1280, the plaintiff’s property was admittedly assessed at seventy-five per cent of its fair cash value, and other property in the state was assessed at fifty-two per cent of its value, the court said:

“It is fair to assume that plaintiff’s franchises were assessed on the same basis of valuation applied by the Board to other property generally that came within the range of their official duty.”

#### IMPOSITION OF PENALTIES AND INTEREST.

In the decision of the trial court the reduction to which the appellant was entitled was first ascertained, and the court then said:



"It has tendered and paid \$23,080.84, hence there is still due the defendant county \$10,049.32, with penalties and interest thereon. Upon the payment of thi samount the residue will be cancelled and the injunctive relief prayed for granted." (Record p. 90)

As the plaintiff had not paid the full amount which the court found to be due, it followed as a matter of course that the statutory penalties and interest would accrue as against the unpaid sum.

By the provisions of one section of the tax laws of Idaho a penalty of six per cent is provided where taxes are permitted to become delinquent. By another section provision is made for the issuance of delinquency certificates and these certificates draw interest at the rate of twelve per cent.

As the appellant did not tender an amount sufficient to pay the taxes which were justly due and had the use of this sum of money during the entire course of the litigation, and the state and county were deprived of its use, it would seem that the statutory penalty and interest was properly imposed.

The appellant evidently places great reliance upon the Washington case quoted at length in its brief. This case appears on its face to support appellant's contention, but a careful analysis of the cases cited in the opinion discloses that the opinion in the Washington case was based upon a misconstruction of the principal case cited in support thereof. In the opinion in the Washington case the following statement appears:

"Cottle v. Union Pacific R. Co. 201 Fed 39, 119 C. C. A. 371, is one of the best considered cases that has been called to our attention, and from the many authorities

cited therein we gather the following as established principles."

In the Cottle case a part of the levy was illegal and the court held that in view of the illegality of the tax that the unpaid portion should draw interest rather than an enormous penalty, saying in that connection:

"The statutes of Wyoming provide for a penalty of 18 per cent, but in view of the illegality of the tax, the efforts of the company to pay what was justly due and the controversy which has existed as to their amount, we think they should draw interest rather than this enormous penalty."

*Cottle v. Union Pac. R. Co. supra*

The facts in the case of United States Trust Company v. New Mexico cited by appellant were entirely dissimilar to the facts in this case. The assessment was made upon 60.7 miles of road while the court found that there were only 55.5 miles subject to taxation. In the opinion the Supreme Court said:

"The finding of the court shows that no such length of railroad was subject to taxation, but only 55.5 miles, and those were specified and described. The owners of the road were therefore justified in contesting their liability to such assessment and taxation in gross and until there was an identification of the property subject to taxation and a determination of the amount of taxes due it would be inequitable to charge penalties for non-payment.

The reasoning of the Supreme Court of New Hampshire in the case of Western Union Telegraph Co. v. State, 64 N. H. 265, 9 Atlantic 547 is more logical than the position taken by the Washington court. In that case the court said:

"All other taxpayers either paid their taxes on or before the first of December of these years or became liable to



pay interest thereafter till they did pay them, and justice requires that the plaintiff should pay interest on their just and equal portion of the public burden due the state on or before the first of December of each of these years. Had the plaintiffs tendered or offered to pay when due the sum afterwards found to be their proportional share and the state had declined or neglected to take the same a different case would be presented. *Haywood v. Hartshorn*, 55 N. H. 476, 483; *Thompson v. R. R.* 58 N. H. 524. A taxpayer appealing from his excessive assessment may be unable to determine the exact amount which will be found by the appellate court to be his share of the public expense. He may be unable to protect himself against the interest that will accrue after the first of December by paying the exact amount of his tax debt before it is ascertained, but this is not a reason for giving him an exemption that is not enjoyed by his neighbors who do not appeal."

The foregoing case was approved and followed in the later New Hampshire case of *Winnipiseogee, etc. Co. v. Gilford*, 15 Atlantic 137.

A taxpayer would secure an unjust advantage of other taxpayers if he could relieve himself of the payment of penalties and interest by merely tendering to the collecting officer the amount which he conceded to be due. In this case the appellant has had the use of \$10,049.32 for nearly two years and the public revenues have been deprived of the use thereof, and it may be fairly assumed have suffered considerable inconvenience by reason of such deprivation. The Boards charged by law with the duty of fixing the tax levies make such levies according to the amount of money to be raised for conducting the affairs of the municipality based upon the total assessed valuation of its property. There can be no doubt that Koo-

tenai County and the smaller taxing districts entitled to a portion of these taxes have been seriously discommoded by the failure of the plaintiff to pay its taxes at the time they were due under the law.

If the plaintiff desired to tender only a part of its taxes it did so at its peril. If the court afterwards found that the tender covered all taxes due the plaintiff would be relieved from the payment of any penalty or interest, but if the tender was found to be insufficient penalty and interest should be imposed upon the balance found to be due.

The plaintiff was not bound to seek a remedy by enjoining the collection of the tax. It could have paid its taxes under protest and afterwards maintained an action at law for the recovery of such portion as was unjustly charged against it.

*State v. Carson City Savings Bank*, 30 Pac. (Nev.) 703, 709.

#### A QUESTION FIRST RAISED ON APPEAL WILL NOT BE CONSIDERED.

Appellant has raised the question as to the imposition of penalty and interest for the first time on this appeal, and under the well established rule that a question not raised in the trial court will not be noticed on appeal, this question should not be considered.

*2 Corpus Juris, Appeal and Error*, 689, and numerous cases cited in support of the text.

“The general rule is that an appellate court will consider only such questions as were raised in the lower court. This rule is so well settled as to be almost unquestionable, and the only practical difficulty which may arise



in a particular case is with reference to its application, for there are some limitations on and exceptions to the rule which will presently be discussed. An all sufficient reason for the existence of this rule is that if the question had been raised in the lower court the objection might have been remedied, for otherwise if an objection not raised below could be raised in the appellate court, there would be no assurance of any end to the litigation as new objections could continuously be raised on successive appeals."

2 R. C. L. 69-72;

*Huse v. U. S.* 222 U. S. 496, 56 L. ed. 285;

*White v. Manter*, 84 Atlantic (Maine) 890, 42 L. R. A. new series, 332.

"Where a case is tried before the court without a jury a party desiring to present a question of law to the appellate court as having been passed upon by the court below, must submit the proposition of law to the trial court, and accept to the ruling of the court thereon."

2 R. C. L. 76,

*Niagram Fire Insurance Co. v. Bishop*, 154 Ill. 9, 39 N. E. 1102.

It was never suggested to the trial court at any stage of the proceedings either before or after judgment that it was improper or illegal to impose the statutory penalty and interest on the amount found to be due for taxes which had not been paid.

It may be contended that the question was raised by the allegations in the Bill of Complaint, to the effect that the defendants had wrongfully attempted to attach and charge certain penalties against the plaintiff, but this allegation did not raise or suggest the question which appellant is now relying on. The allegations in the Bill of Complaint amounted merely to this--

that the plaintiff had tendered the full amount which was due and therefore that penalties and interest on the amount unlawfully claimed could not be collected. There could be no question about the correctness of that contention. If the court had not found any additional amount due from the plaintiff, no penalty or interest would have attached, but when an additional amount was found to be due, penalties and interest were added as a matter of course.

The appellant did not object to including the penalties and interest on the amount found to be due. The decision in the case was filed on February 28th, 1920, and the decree was not entered until three months later, to-wit, May 28th, 1920. If the appellant objected or desired to raise any question regarding penalties and interest on the amount found by the court to be due, it had every opportunity to act, and it was its duty in some appropriate manner to direct the attention of the trial judge to its claim that penalties and interest could not lawfully be charged against it. This could have been done by motion or suggestion at the time the formal decree was entered. Appellant, however, sat by and permitted the decree to be entered adjudging penalties and interest without objection or in any manner directing the attention of the court to its present claim that penalty and interest is unlawful.

It would be extremely unfair to the court and adverse parties to permit this question to be raised the first time on the appeal.

## CONCLUSION

In granting to the appellant the relief to which the evidence



showed it to be entitled, the trial court acted in accordance with the principles of equity. As to a portion of the property in the state the plaintiff was over-assessed, but as to other property of the same class assessed by the State Board of Equalization it had no complaint. Therefore, it would have been unfair and inequitable to have reduced its assessed valuation to fifty per cent of the actual value of its property. The method adopted by the court gave to the appellant all the relief to which it was entitled.

The decree should be affirmed.

Respectfully submitted,

BERT A REED,

C. H. POTTS

N. D. WERNETTE,

Solicitors for Appellees.





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No. **3546**  
*In Equity*

*In the*  
**United States**  
**Circuit Court of Appeals**  
*For the Ninth Circuit*

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THE WASHINGTON WATER POWER COMPANY  
a Corporation Appellant

vs.

KOOTENAI COUNTY, A Municipal Corporation, W. A. THOMAS as Treasurer and Ex-Officio Tax Collector of Kootenai County, Idaho, and C. O. SOWDER, Clerk of the District Court and Ex-Officio Auditor and Recorder of Kootenai County, Idaho, and C. O. SOWDER and W. A. THOMAS, Individuals, Appellees.

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**Brief of Appellant**

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JOHN P. GRAY,  
FRANK T. POST,  
W. F. McNAUGHTON  
Solicitors for Appellant.

**FILED**  
OCT - 1 1920  
W. D. MONCKTON,  
CLERK





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No. ....

*In Equity*

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THE WASHINGTON WATER POWER COMPANY

a Corporation

Appellant

vs.

KOOTENAI COUNTY, A Municipal Corporation, W. A. THOMAS as Treasurer and Ex-Officio Tax Collector of Kootenai County, Idaho, and C. O. SOWDER, Clerk of the District Court and Ex-Officio Auditor and Recorder of Kootenai County, Idaho, and C. O. SOWDER and W. A. THOMAS, Individuals,

Appellees.

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STATEMENT

The substance of the complaint may be briefly stated as follows:

The jurisdiction of the Federal Court was invoked upon two grounds: (a) That the suit involved a construction of the "equal protection" and "due process of law" provisions of the Fourteenth amendment; and (b) Upon the ground of diversity of citizenship.

That plaintiff owned an electric power plant in Kootenai County, Idaho and power transmission lines and municipal distribution systems in various counties in Idaho;

That the State Board of Equalization of Idaho had assessed plaintiff's property for the year 1918 at \$2,750,000, which sum was in excess of the full cash value of the property at that time;

That prior to said assessment, the plaintiff had filed with the State Board of Equalization full reports, disclosing its property, the value thereof, the income and operating expenses thereof as required by the laws of the state;

That at the meeting of the State Board of Equalization at which said assessment was to be made, plaintiff appeared by its counsel, and its auditor and there called attention to the value of its property, as set forth in said reports, and in addition thereto presented the opinion and judgment of the Public Utilities Commission of the State of Idaho, rendered about two months prior to the meeting of the board of equalization. The Utilities Commisiion had valued the property of the company in the State of Idaho for rate making purposes as of the 31st day of December, 1917, which was but a few days prior to the date as of which the board of equalization was charged with the duty of assessing it, to-wit, the second Monday of January, 1918;

That the said decision of the Public Utilities Commission showed the value of the property of the plaintiff in Idaho to be not in excess of the sum of \$2,438,978;



That in addition thereto plaintiff owned a distribution system in the City of St. Maries, Idaho, which had not been valued by the Utilities Commission, the reproduction cost of which was \$43,000 and its actual value \$31,461.

Counsel for plaintiff called attention of the board of equalization to the fact that assessors in the State of Idaho charged with the duty of assessing all property, except the property of public utilities, were not assessing property at in excess of 50 per cent of its full cash value, and that the Washington Water Power Company demanded that its property be assessed upon the same basis and by the same rule.

The complaint further charged that the total value of the operating property of the plaintiff in the State of Idaho on the second Monday in January, 1918, was not in excess of the sum of \$2,470,439 and the cost of reproduction new was not in excess of the sum of \$3,384,413.

The complaint charged that systematically, generally, intentionally and habitually the county assessors of the State of Idaho and the County Boards of Equalization had assessed and permitted to be assessed the property within their sphere of duty at not to exceed 50 per cent of its full cash value, and that for the year 1918 the property assessed within the sphere of duty of the local assessors had not been assessed at to exceed 50 per cent of its full cash value as the result of an understanding between said assessors and said State Board of Equalization.

The complaint specifically charged that for the year 1918,

the property assessed by the County assessor in Kootenai County was assessed at less than 50 per cent of its full cash value generally, intentionally and systematically.

That the assessment so made by the State Board of Equalization imposed upon the plaintiff in the County of Kootenai an unjust and undue burden, and that the State Board of Equalization did not assess it at 50 per cent of its full cash value, but at 100 per cent thereof and more.

The complaint charged that the understanding with reference to the assessment of property for the year 1918 at not to exceed 50 per cent of its full cash value was repeatedly referred to in the open meeting of the State Board of Equalization and was within the knowledge of all of the members thereof;

That the assessment of the property within the sphere of duty of the local county assessors at 50 per cent of its value had been permitted intentionally and systematically to stand by the said Board of Equalization for years and was so knowingly and intentionally permitted to stand in the year 1918;

That the defendant county and its officers proceeded to collect taxes against the plaintiff upon said 100 per cent valuation assessed by the State Board of Equalization on its property;

That the plaintiff tendered taxes upon 55 per cent of said valuation; that said tender had been refused; that the plaintiff offered in court to pay the same and further to give such security in money, liberty bonds or other security as the court might



direct to secure the defendant county against any loss for any sum which might be awarded to it;

That the county officers issued a delinquency certificate; that said delinquency certificate claimed a 6 per cent penalty and in addition thereto a penalty of 1 per cent per month.

The prayer was that the court ascertain and determine the taxes due upon the property of the plaintiff for the year 1918; that upon payment thereof the defendant county and its agents be required to accept said sum and to enter said taxes against said property on the books of the county as fully paid and that all taxes in excess of the sum of \$23,080.84, which was 55 per cent of the tax so levied, be declared null and void and all penalties be declared null and void.

#### THE ANSWER.

The answer consisted of a specific denial of the allegations of the complaint.

#### THE ASSESSING POWER IN IDAHO AND THE CONSTITUTION AND STATUTES OF IDAHO GOVERNING THE ASSESSMENT OF PROPERTY.

An understanding of the questions presented demands a brief statement of the manner in which property is assessed in Idaho:

(a) The property of public utilities is assessed by the State Board of Equalization.

(b) All other property is assessed by the county assessor of the county wherein it is situated.

(c) The County Board of Equalization is charged with

the duty of equalizing the assessments in its county so made by the county assessor.

(d) The State Board of Equalization is charged, in addition to its duty in assessing utilities, with the further duty of equalizing the valuation of property throughout the state, so originally made by the assessors.

A proper understanding of the questions to be presented requires that some of the constitutional and statutory provisions of the state be referred to, and so much thereof as may be deemed necessary to a decision of the case are here set forth.

#### IDAHO CONSTITUTION.

Article 7, Section 2 of the Idaho Constitution provides as follows:

“The legislature shall provide such revenue as may be needful, by levying a tax by valuation, so that every person or corporation shall pay a tax in proportion to the value of his, her, or its property, except as in this article hereinafter otherwise provided. The legislature may also impose a license tax (both upon natural persons and upon corporations, other than municipal, doing business in this state); also a per capita tax; PROVIDED, The legislature may exempt a limited amount of improvements upon land from taxation.”

Article 7, Section 5 of the Idaho Constitution is as follows:

“All taxes shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws, which shall prescribe such regulations as shall secure a just valuation for taxation of all property, real and personal: Provided, That the legislature may allow such exemptions from taxation from time to time as shall seem



necessary and just, and all existing exemptions provided by the laws of the territory, shall continue until changed by the legislature of the state."

IDAHO STATUTES: All references are to the sections of the Idaho Compiled Statutes of 1919.

Section 3097. Assessable Value: Lien of Taxes.

"All real and personal property subject to assessment and taxation must be assessed at its full cash value for taxation for state, county, city, town, village, school district and other purposes, under the provisions of this chapter, with reference to its value at 12 o'clock meridian, on the second Monday of January in the year in which such taxes are levied, and all taxes levied under the provisions of this chapter, shall be a lien upon the property assessed, and a lien upon any other property of the owner thereof, and all taxes levied upon improvements shall be a lien upon the land upon which the same stand, except as otherwise provided in this chapter, which several liens attach as of the second Monday in January in said year, and shall only be discharged by the payment, cancellation or rebate of the taxes as provided in this chapter."

Section 3104. Value defined.

"By the term 'value', 'cash value' or 'full cash value' is meant the value at which the property would be taken in payment of a just debt due from a solvent debtor, or the amount the property would sell for at a voluntary sale made in the ordinary course of business, taken into consideration its earning power when put to the same uses to which property similarly situated is applied."

Section 3109. Property assessable in county.

"All property shall be assessed by the assessor of the county in which it is situated, except as in this chapter otherwise provided."

Section 3110. Criteria of value.

"In ascertaining the value of any property the asses-

sor shall not adopt a lower or different standard of value because the same is to serve as a basis of taxation, nor shall he adopt as a criterion any value or price for which the property would sell at auction or at forced sale, or in the aggregate with all the property in the taxing district; nor, on the other hand, shall he adopt a speculative valuation, or one based upon sales made upon the basis of a small cash payment, and instalments payable in the future, but he shall value each article or piece of property by itself and at such sum or price as he believes the same to be fairly worth in money at the time such assessment is made."

Section 3171. Equalization by Classes.

"The state board of equalization shall equalize the assessments of property throughout the state, by classes, as shown by the abstracts transmitted by the several county auditors, county by county. In such equalization the said board shall have power to increase the total value of any class of property in any county as shown by the abstract from that county, when in the opinion of the said board the value of that class, appearing in such abstract, is not just and equal as compared with the value of other classes of property in that county, or the value of property in other counties, because of its being less than the full cash value, as determined by such comparisons, and the said board shall have power to decrease the total value of any class of property in any county as shown by the abstracts from that county when, in the opinion of the said board, the value of that class, appearing in such abstract, is not just and equal as compared with the value of other classes of property in that county, or the value of property in other counties, because of its being in excess of the full cash value, as determined by such comparison."

Section 3172. Equalization of aggregate values.

"The state board of equalization shall have power to add to, or deduct from, the aggregate value of all property in any county as shown by the abstract of assessment, such percentage of such aggregate value as may be necessary, in the opinion of the said board, to establish uni-



formity and equality of values among the several counties in the state."

Section 3173. Limitations on equalization of classes.

"All increases or decreases made in equalizing among classes or counties must in all cases be by whole percentages, and not fractional percentages. The result of all changes made in equalizing among the several counties of the state, must not increase or decrease the sum of the total valuations of the several counties, as shown by all the abstracts of assessments, by an amount exceeding 15 percentum of such sum of total valuations."

Section 3175. Criterion of value for equalization.

"The valuations of all property which, according to the provisions of this chapter, shall be exclusively assessed for taxation by the state board of equalization, shall be equalized in relation to the valuation of other property in the state, according to its full cash value."

## OPERATING PROPERTY OF PUBLIC UTILITIES.

Section 3183. Operating property assessable by state board.

"The operating property of all railroads, telegraph, telephone and electric current transmission lines, and the franchises of all persons owning, or operating as lessees, or constructing any telegraph, telephone or electric current transmission line, or railroads, wholly or partly within this state, shall be assessed for taxation for state, county, city, town, village, school district and other purposes, exclusively by the state board of equalization.."

Section 3189. Manner of Assessment: Valuation.

"The state board of equalization must assess all property which, under the provisions of this chapter, is to be assessed by it, at the meeting of the said board convening on the second Monday of August in each year, and must complete the assessment of such property on the fourth Monday of August in that year. The said board shall, at such meeting ascertain and determine the full cash value

of all such property in the state, except electric current transmission lines, and shall determine the total value, the number of miles and value per mile of each railroad, telegraph and telephone line in the state, the value, number of miles, and value per mile of such line in any county into or through which the said line extends, and the value, number of miles and value per mile, of such line in any incorporated city, town, village, school district, or other taxing district into or through which the said line extends. The value per mile of any line except electric current transmission lines, is to be determined by dividing the total value of such lines within the state by the number of miles of such line within the state.

The said board shall at such meeting ascertain and determine the full cash value of the electric current transmission lines in each county separately, and shall determine the total value, the number of miles and value per mile of each electric current transmission line in each county into or through which said line extends, and the value, number of miles and value per mile of such line in any incorporated city, town, village, school district or other taxing district into or through which the said line extends. The value per mile of electric current transmission lines is to be determined by dividing the total value of such line within each county by the number of miles of such line within said county, and all operating property of such electric current transmission lines shall be assessed as of and apportioned to the county in which the same is situated as a part of the transmission line in said county.

All property assessed as herein provided shall be valued as of the same time as other property in the state is valued, and the value of all franchises held by any person whose property has been assessed as herein provided shall be included in the value of such property."

## THE ISSUES.

The case presented to the trial court for determination four main issues:



(1) Upon what basis or by what rule was the property within the sphere of duty of the county assessors assessed and finally equalized?

(2) What was the full cash value of the property of the plaintiff for assessment on the second Monday of January, 1918?

(3) Upon what basis did the State Board of Equalization assess the property of the plaintiff?

(4) If the plaintiff was entitled to relief, what was the relief to which it was entitled?

#### THE DECISION OF THE TRIAL COURT, ITS FINDINGS AND THE RELIEF WHICH IT GRANTED.

*First Issue. Upon the issue as to the basis or rule by which property within the sphere of duty of the county assessors was assessed*

Upon this issue, the finding of the court was directly to the effect that the allegations of the complaint were sustained by the evidence (R. p. 81 to 89). Its conclusion is thus stated:

“The evidence leaves no room for doubt that the plaintiff is right in its contention that most of the other property in the State was assessed at not to exceed fifty per cent of its actual value.” (R. p. 81).

These findings may be summarized as follows:

First: That most of the other property in the state was assessed at not to exceed 50 per cent of its actual value;

Second: That with the knowledge and acquiescence of some, if not all, of the members of the State Board of Equalization, an understanding was reached by the assessors of the

state at a meeting held at Boise that the assessment for 1918 should be on a 50 per cent basis and that generally that standard in fact was recognized in making the assessments (R. p. 88)

Third: The assessor for the County of Kootenai adopted a 50 per cent basis for the assessment of property within the sphere of his duty within said county (R. pp. 86 to 89).

*Second Issue. What was the full cash value of the property of the plaintiff for assessment on the second Monday of January, 1918:*

The court found the full cash value of the appellant's property on the second Monday of January, 1918, to be the sum of \$3,620,000. To this finding appropriate assignments of error are directed and the question is covered hereafter in the argument. It may be proper at this place, however, to state the manner by which the court reached the conclusion.

Appellant presented detailed and complete evidence showing the original cost of its property, showing the cost of reproduction new and also showing the depreciation.

In addition thereto, appellant introduced evidence showing the rate of return upon this property, covering a period of years based upon a valuation of \$2,470,000. Those returns were:

For  
 1916, 5.2 per cent.  
 1917, 6.3 per cent.  
 1918, 4.3 per cent (*Simpson, R. p. 198*)

The appellant further showed as a general rule an operating property ran about 73 per cent of the value new (R. p. 195)



Appellant also introduced the inventory of all of the property of the Washington Water Power Company in the State of Idaho and proved by the testimony of the best engineers available the value of its water rights.

The court declined to give consideration to any of these questions and based its conclusion upon what it construed to be the findings of the Public Utilities Commission of the State of Idaho with respect to the value of the property of the appellant situated in said state.

It is maintained by the appellant that this finding did not represent the full cash value for taxation purposes, but a value far in excess of that; that no allowance was made for depreciation and that the court fixed that sum arbitrarily and in defiance of the evidence, which was accurate, clear, conclusive and convincing.

It may here be stated that the evidence of appellant as to the value was not controverted or contradicted in any respect by the defendant county.

*Third Issue. Upon what basis did the State Board of Equalization assess the property of the plaintiff.*

The court below found that the State Board of Equalization assessed the property of this appellant at 75 per cent of its full cash value and intended so to assess it at 75 per cent of its full cash value. To this finding appropriate assignments of error are directed. Appellant maintained that its property was assessed at a sum in excess of 100 per cent of its value.

*Fourth Issue. The relief.*

The relief granted by the court may be best stated in the court's own language:

"The final inquiry relates to the concrete relief that may properly be afforded. The considerations are so complex that we can hope to do not exact but only substantial justice. The total assessed value in the defendant county for the year 1918 was \$18,396,436.00. Of this total \$11,595,837.00 was assessed by the local assessor, and the balance of \$6,800,599.00 consists of valuations placed by the State Board of Equalization upon public utilities, including the property of the plaintiff. The evidence is not sufficient to warrant a finding that the State Board valued any of the utilities at fifty per cent, and the presumption will be indulged that its assessments were as to each other upon a basis of equality, and therefore that it put railroads, telegraph and telephone lines upon the same footing with plaintiff's property. It further appears that bank stock was assessed in excess of fifty per cent of its actual cash value, and while in view of the low valuations placed upon bank real estate we cannot with confidence find upon just what basis bank property as a whole was actually assessed, substantial justice will be done by withdrawing it from the class of property locally assessed and including it with public utilities. The total assessment on bank stock was \$129,500.00. Making the necessary computation, we find that, including plaintiff's property, \$6,930,099.00 was on a seventy-five per cent basis, and \$11,466,337.00 upon a fifty per cent basis. As against the other property in the first class plainly the plaintiff's property is entitled to no relief, but as against the second class equality of treatment requires a thirtythree and one-third per cent reduction. The ratio of the two classes is approximately seven to twelve, or in other words, plaintiff is entitled to a reduction of thirty-three and one-third per cent upon twelve-nineteenths of its assessment, or a total reduction of \$8,835.00. It has tendered and paid \$23,080.84. Hence there is still due the defendant county \$10,049.32, with penalties and interest thereon. Upon the payment of this amount the



residue will be cancelled and the injunctive relief prayed for granted."

To the findings of the court and its conclusion with respect to the relief granted, appropriate assignments of error are directed.

The appellant asserts with respect to the relief:

(a) The finding of the court to the effect that other utilities were assessed by the State Board of Equalization at 75 per cent is purely arbitrary; that there is not a scintilla of evidence in the record to sustain it;

(b) The court having found that the general property of the state systematically and intentionally was assessed at 50 per cent of its value and that the property of this appellant in Kootenai County and elsewhere was by the board assessed at 75 per cent of its value, the only relief applicable was to adjust the assessment of this appellant's property on the basis at which the general property was assessed. The court really granted under its own findings partial relief.

#### SPECIFICATION OF ERRORS.

Appellant makes the following assignment or specification of errors upon which it will rely upon its appeal from the decree entered herein:

##### I.

The court erred in finding, holding and deciding that the full cash value of the property of the Washington Water Power Company situated in the State of Idaho and subject to taxation in the State of Idaho on the second Monday in January, 1918, exclusive of the lighting system in the City of St.

Maries, Idaho, was the sum of \$3,587,500.

## II.

The court erred in finding, holding and deciding that the full cash value of the property of the appellant situated in the State of Idaho and subject to taxation in that state on the second Monday in January, 1918, inclusive of the lighting system of the city of St. Maries, Idaho, was greater than the sum of \$2,438,978.

## III.

The court erred in finding, holding and deciding that the State Board of Equalization of the State of Idaho, in assessing the property of the plaintiff for the year 1918, found that the value of the property of the plaintiff located in the State of Idaho and subject to taxation in said state was the sum of \$3,587,500, exclusive of the lighting system in the City of St. Maries, Idaho.

## IV.

The court erred in finding, holding and deciding that the State Board of Equalization of the State of Idaho, in assessing the operating property of the plaintiff in the State of Idaho, for the year 1918, found that the total actual value of the operating property of the plaintiff in the State of Idaho was the sum of \$3,620,500.

## V.

The court erred in finding, holding and deciding that the State Board of Equalization intended its assessment upon the operating property of this plaintiff for the year 1918, to be up-



on a basis of 75 per cent of the actual cash value thereof on the second Monday of January, 1918.

#### VI.

The court erred in finding, holding and deciding that the actual or full cash value of the operating property of the Washington Water Power Company located in the State of Idaho, exclusive of the lighting system in the City of St. Maries, Idaho, was found to be or fixed by the Public Utilities Commission of the State of Idaho at the value of \$3,587,500 on the 31st day of December, 1917.

#### VII.

The court erred in finding, holding and deciding that the State Board of Equalization of the State of Idaho, in the year 1918, assessed the operating property of all the railroads, telegraph, telephone and electric current transmission lines within the sphere of the duty of said State Board of Equalization at 75 per cent of its full cash value, or upon an equality with or upon the same footing as the property of the plaintiff.

#### VIII.

The court erred in finding, holding and deciding that bank stock was assessed in excess of 50 per cent of its actual cash value in the County of Kootenai or in the State of Idaho.

#### IX.

The court erred in finding, holding and deciding that property in the County of Kootenai, State of Idaho, amounting to to the sum of \$6,930,090, consisting of property assessed by the State Board of Equalization and of bank stock, was assess-

ed on a basis of 75 per cent of its full cash value.

**X.**

The court erred in finding, holding and deciding that the State Board of Equalization of the State of Idaho, for the year 1918, assessed any property other than that of plaintiff in the County of Kootenai within the sphere of its duty at a rate greater than 50 per cent of its full cash value.

**XI.**

The court erred in finding, holding and deciding that as to the property in the County of Kootenai, State of Idaho, assessed by the State Board of Equalization for the year 1918, and within the sphere of its duty and as to bank stock the plaintiff was entitled to no relief.

**XII.**

The court erred in finding, holding and deciding that there has been any appreciation in the value of the operating property of the plaintiff in the State of Idaho and subject to taxation in said State, or that any appreciation in value thereof or any value as a going concern equals or substantially equals the depreciation thereof.

**XIII.**

The court erred in finding, holding and deciding that the value of the operating property of the Washington Water Power company in the State of Idaho and subject to taxation in said State for the year 1918 was a sum in excess of the depreciated value thereof as found by the Public Utilities Commission of the State, to-wit, the sum of \$2,487,999.



## XIV.

The court erred in finding, holding and deciding that the property of the Washington Water Power Company in the County of Kootenai, State of Idaho, should be required for the year 1918 to pay taxes upon any sum in excess of 50 per cent of its full cash value on the second Monday in January, 1918.

## XV.

The court erred in finding, holding and deciding that the plaintiff should be required to pay taxes for the year 1918 in Kootenai County, on its property in said county, on any basis greater than 50 per cent of the portion of \$2,487,999, distributed to Kootenai County.

## XVI.

The court erred in assuming or deciding that the railroad companies, telephone companies and other public utilities, except plaintiff, had in fact paid taxes in the State of Idaho on the basis of 75 per cent of the value of their respective properties.

## XVII.

The court erred in assuming or deciding that the railroad companies, telephone companies and other public utilities had instituted no action either at law or in equity for the purpose of being relieved against their unequal and unjust assessment in said County of Kootenai and for the purpose of being put on an equality as to property generally in said County of Kootenai, so that they would be required to pay taxes on the basis of 50 per cent of the value of their respective properties the

same as other property exclusive of the property of this plaintiff in said county was required to pay by the taxing officers.

### XVIII.

The court erred in assuming or deciding that the railroad companies, telephone companies, and other public utilities had no cause of action for the recovery of moneys unlawfully exacted of them on account of taxes for the year 1918, because of the unequal and unjust assessment of their respective properties.

### XIX.

The court erred in deciding that if the railroad companies, telephone companies and other public utilities were assessed in the year 1918 upon their respective properties for taxation purposes at a higher rate than property was generally assessed, that therefore this plaintiff could be compelled to pay taxes at a higher rate than owners of other property were required to pay.

### XX.

The court erred in undertaking to decide and adjudicate the rights of the railroad companies, telephone companies and other public utilities which are not parties to this litigation and to determine the plaintiff's rights on the basis of such attempted adjudication of rights of such other companies.

### XXI.

The court erred in denying to the plaintiff any relief as to 7-19ths of the property of the plaintiff situated in the County of Kootenai, State of Idaho.



## XXII.

The court erred in finding, holding and deciding that there is still due to the defendant on account of unpaid taxes the sum of \$10,049.32 or any sum.

## XXIII.

The court erred in finding, holding and deciding that the appellant is subject to pay any penalty or interest upon any sum to the County of Kootenai, State of Idaho, or that any penalties or interest should be imposed.

## ARGUMENT.

In the preparation of this case, we were guided by the decision of the Supreme Court in the Kentucky tax cases entitled

*Green et al v. Louisville & Interurban Ry Co.*, and  
*Green et al v. Louisville Ry Co.*, 244 U. S. 501; 61 Law  
 Ed. 1280.

and

*Louisville & N. Ry. Co. v. Green*, and  
*Green v. Louisville & N. Ry. Co.*, 244 U. S. 522; 61 Law  
 Ed. 1291.

and

*Ill. Central Ry. Co., v. Green*, and  
*Green v. Ill. Central Ry. Co.*, 244 U. S. 555; 61 Law. Ed.  
 1309.

and in submitting this brief we rely mainly upon the law as announced by the Supreme Court in those cases and shall cite only a very few additional authorities. These cases originat-

ed in Kentucky, where the state constitution and statutes providing for uniformity of taxation are very similar to the provisions of the Idaho Constitution and statutes on that subject.

Briefly stated, the Supreme Court held that where the state constitution and statutes enjoin upon taxing officers the duty of uniformity of assessment, but where, notwithstanding, a class of taxing officers charged with the duty of assessing property generally, intentionally and systematically assess the property within the sphere of their duty at a percentage less than its full cash value, and another board or class of officers charged with the duty of assessing a certain class of property assessed complainant's property of that class at a different and a higher rate or percentage of its true value, that "the equal protection" and "due process of law" clauses of the Fourteenth Amendment may be invoked by the complainant, and that the Federal Courts can and will grant relief by injunction against the excess over which the general property of the state is assessed.

#### THE BASIS UPON WHICH PROPERTY GENERALLY IN IDAHO IS ASSESSED.

As has been pointed out hereinbefore, the court found that property generally in the state,—that is, the property within the sphere of the local assessors, was assessed at not to exceed 50 per cent of its cash value for the year 1918. The total equalized assessed valuation of all property in the State of Idaho for the year 1918 was \$430,863,703, of which, property to the amount of \$324,649,027. was assessed by the county assessors. In other words, over 75 per cent of the property of



the state was assessed by the local assessors. In Kootenai County, out of a total assessment of \$18,396,436, \$11,595,837, was assessed by the local assessor. The assessor for Kootenai County testified that property within the sphere of his duty was assessed at not to exceed 50 per cent of its value, and the court found that such was the case in Idaho generally, and in Kootenai County specifically. The discussion of this phase of the case is found in the opinion of the court, pages 81 to 89 of the record. The valuation at not to exceed 50 per cent was intentional, systematic and general throughout the State. It was the result of an agreement, made at a meeting of the assessors at Boise, between the assessors of the State and certain, if not all, of the members of the State Board of Equalization. The members of the State Board of Equalization, all of them, whether parties to the original agreement or not, had full knowledge of it, and it was openly discussed and referred to during the meeting of the Board in 1918. It may be here stated that among other duties of the State Board of Equalization was that of equalizing upon a basis of uniformity all of the property of the state.

The evidence sustaining this finding is clear and could not be contradicted. In the first place, the assessor for Kootenai County, testified that he assessed the property within the sphere of his duty at 50 per cent because of the agreement of the assessors and in order that property in Kootenai County should not bear more than its share of the burden of maintaining the state government.

State funds are loaned on farm mortgages by the State Land Board, the law limiting the amount loaned to one-third of the market value of the lands, exclusive of the building thereon. The personnel of the land board is practically identical with that of the State Board of Equalization.

Upon a search of the records of the land board and the records of fifteen counties in different sections of the state, it was found that 151 loans of this character had been made by the state aggregating \$336,900. The assessed value of all of these lands with improvements, including buildings, was only \$324,892, and the state's appraisal of the value of the mortgaged lands was \$860,193.

As the court remarks, "it will be observed that while the loans are suppose to be for not in excess of one-third of the market value, that they are slightly in excess of the total assessment, and that assessment is scarcely 40 per cent of the appraised value."

Similar evidence was introduced with respect to loans made by the Federal Farm Loan Bank. A total of 383 such loans in Benewah, Bonner and Kootenai counties within all of which is property of the appellant, aggregated \$622,605 upon lands, the aggregate assessed valuation of which was \$476,136. The Federal Farm Loan Act limits the loans to be made to 50 per cent of the value of the property.

In six counties in different sections of the state 1591 mortgages were found of record aggregating \$5,540,445 upon lands assessed for an aggregate sum of \$3,232,690. Of these, 383



were in Kootenai County, aggregating a total of \$540,761 on lands assessed at \$488,680.

As the court below said: "It is, of course, well known that generally mortgages are not placed for more than half the value of the mortgaged property."

Other testimony clear and convincing was introduced to the same effect. Moreover, the testimony of other assessors was to the same effect.

The court held that the record tends to show that in many instances and in some counties generally agricultural lands were assessed at a figure substantially below 50 per cent. Similar tabulations were presented to the State Board of Equalization.

*Simpson, Record, p. 193.*

The foregoing resume of some of the evidence is introduced for the sole purpose of advising the court of the clear proof of the facts which were and must have been within the knowledge of the State Board of Equalization.

THE COURT ERRED IN BASING ITS RELIEF UPON THE ASSUMPTION THAT OTHER UTILITIES IN KOOTENAI COUNTY ASSESSED BY THE STATE BOARD OF EQUALIZATION, AND BANK STOCK, WAS ASSESSED AT ABOUT 75 PER CENT OF ITS CASH VALUE.

In the Kentucky tax cases and the cases reviewed by the Supreme Court in its opinion in those cases, there was no secret as to the percentage of the true value or rule by which the state

Board assessed properties of the class coming within the sphere of its duty. The contest there was as to the percentage adopted by the assessors charged with assessing the property of the state generally. In each of those cases one railroad which had been assessed at the percentage and by the rule adopted by the said Board, maintained that its property was assessed at a higher percentage than that adopted by the assessors of the state in assessing the property within the sphere of their duty. The Supreme Court held that such was true, and that the railroad company was entitled to a decree reducing its valuation so as to place it upon an equality with the property assessed by the other assessing officers, and such relief was granted. And the lower court insofar as that relief was granted, it was affirmed by the Supreme Court.

The appellant insists that, having convinced the court, and the court having found that the general property of the state comprising 75 per cent of all property was assessed at 50 per cent of its cash value and that the property of appellant was assessed at 75 per cent of its cash value, that the least relief the court could give would be to place the property of this appellant on an equality with the property of other taxpayers who were assessed at 50 per cent, but the court did not do so. The rate at which the State Board of Equalization assessed other utilities within the sphere of its duty, was not an issue in this case, and was not in any sense necessary to a determination of the issues or the granting of relief. Whether the Board assessed other utilities, fraudulently, upon a higher percentage or a low-



er percentage or upon the same percentage as appellant's property was assessed cannot affect the invidious character of the assessment which that Board unjustly, knowingly and intentionally placed upon appellant's property. In all of the cases which we have been able to examine, where a state board, as did this state board, assessed the property within the sphere of its duty in excess of the percentage upon which the general property of the state had been uniformly assessed by the county assessors, the court has enjoined the collection of the tax upon such excess.

Later in the brief we will discuss this feature and direct the attention of the court to the decisions which so hold.

Whether the State Board of Equalization in 1918 assessed the property within the sphere of its duty at 75 per cent or at some other percentage is immaterial in determining the relief to which this appellant is entitled. We desire to point out how erroneous, and arbitrary, is this finding of the lower court. The finding may be best stated in the court's own language:

"The evidence is not sufficient to warrant a finding that the State Board valued any of the utilities at fifty per cent, and the presumption will be indulged that its assessments were as to each other upon a basis of equality, and therefore that it put railroads, telegraph and telephone lines upon the same footing with plaintiff's property."

In the first place, the court says the evidence is not sufficient to warrant the finding that the State Board valued any of the utilities at 50 per cent. The fact is that the appellant introduced no evidence with respect to the value of said other

utilities. To place such a burden on the taxpayer would of course be prohibitive. To value the railroads of the State of Idaho or any one of them so as to compare its real value with its assessed value would be a task of such magnitude and expense as to be absolutely prohibitive. To undertake to value the utilities of the state,—telephone, telegraph and other electric transmission lines, would likewise be prohibitive. Experience of the public utilities commissions and of the Interstate Commerce Commission indicate that it costs not less than \$2000 per million of valuation to value utilities. If the rights of appellant, or of any other taxpayer, depend upon the production of such testimony as that, it will be left remediless in a court which adopts such rule as the court below.

#### THE APPELLANT COULD NOT HAVE CALLED THE MEMBERS OF THE BOARD OF EQUALIZATION.

It was impossible and would have been illegal for the appellant to have called the members of the State Board of Equalization and to have inquired of them concerning the assessment of the property either of this appellant or of other utilities. In

*Chicago, Burlington & Quincy Ry. Co., v. Babcock*, 204

U. S. 585

it was held:

“The members of a state board of equalization and assessment should not be subjected to a cross-examination, on a proceeding for equitable relief against the taxation of railroad property, with regard to the operation of their minds in arriving at the valuation of such property for tax purposes.”

On the other hand, there would have been no impropriety on the part of the defendant county showing by the members



of the State Board of Equalization the rule and basis of assessments which was adopted by them and that that basis was 75 per cent of the value of the utilities, if such were the fact.

### WHAT ARE THE FACTS SUPPORTING THE FINDING?

Not a scintilla of evidence in the record to support the finding that the State Board of Equalization valued any other of the utilities which it was within the sphere of its duty to assess at 75 per cent of its value.

### WHAT ARE THE FACTS CONTRADICTING THE COURT'S FINDING AND DISREGARDED BY THE COURT?

The record shows without contradiction that there was no attempt made by the State Board of Equalization at its 1918 meeting to hide or cover up the purpose of the board to assess and equalize property generally at 50 per cent of its value, both property originally assessed by the county assessors and the property to be assessed by the State board itself.

C. E. Arney was present at all of the public sessions of the board at its 1918 meeting and made notes of its proceedings. His testimony is found at pages 137 to 148 of the record. These notes included statements made in the open sessions of the board by the Governor and other members of the Board of Equalization. Mr. Arney testified as follows:

“When Mr. Kersted was speaking for the Idaho Power Company, the Governor commented: ‘Look how near we assessed this property last year without any of these figures. That’s what we assess railways—fifty per cent.’ (R. p. 139-140)

On August 22nd, when Mr. Capps was speaking for the Ashton & St. Anthony Power Company, Governor Alexander said: 'We are assessing other property, Mr. Capps, at fifty per cent, and we are assessing you at about twenty cents on the dollar. In fact all property ought to be assessed higher than that.' (R. p. 140)."

On pages 143 and 144 Mr. Arney further testified:

"On the 24th, when the subject of the assessment of the Milwaukee Power Company was under discussion, the Auditor, Mr. Van Dusen, said: 'If we should assess them at \$60,000 the court might say we had exceeded the percentage at which we assess other property.' To which Attorney General Walters replied: 'As long as we use our judgment, we are a court unto ourselves. Unless the court was convinced that there was fraud that would have nothing to do, although we might assess some at a hundred per cent and some at five per cent.'

When these statements were made, it was in the regular meeting of the Board with the board members present.

Q. Was exception taken to any of those statements by any member of the board?

A. No, only as I have read colloquies, as the last, between Van Dusen and Walters." (R. p. 143-144).

On cross examination, Mr. Arney testified as follows:

Q. When the Governor made this statement about which you have testified, 'that is what we assess railways, fifty per cent,' he contended, did he not, that railroads were assessed too low?

A. Yes, I think it is susceptible to that inference. I don't think he did, in addition to what I took down, make that statement or contention, that railroad property



was assessed too low. I think if he had, Mr. Potts, I would have recorded it.' (R. p. 148).

Among other references which show the purpose of the board and its intent is the following taken from the testimony of Mr. Arney at page 142:

"On the 19th the Governor said to Mr. Knox, chairman of the Board of County Commissioners of Gem County: 'Do you not think the assessment on dry-farm land at \$13.00 is nearer thirty-three and a third of the actual value than fifty per cent? Twenty-nine thousand acres irrigated land—fine fruit land, at \$41.38 per acre; that land is worth \$150.00 per acre.'

That was referring to the irrigated land in Gem county, around Emmett."

Yet the records of the State Board of Equalization page 19 (Exhibit 10) shows that the Gem assessment roll with respect to the irrigated lands and the dry farm lands was approved.

Again on pages 142 and 143 is the following:

"On the 19th, speaking of Cassia County, the Treasurer, Mr. Eagleson said, that it was only assessed at about forty per cent of its value. The Governor then said: 'Land in Minidoka and Lincoln counties should be raised thirty per cent.' And the Governor moved to increase Gooding county land ten per cent, saying, 'That would be forty per cent.' "

An examination of the proceedings of the State Board of

Equalization (Exhibit 10), shows that the Cassia County assessment roll was not changed. The governor's motion referred to on page 143 that Gooding County lands be raised 10 per cent was adopted.

To throw some light generally on the manner in which this board acted, attention is called to the following statement of the State Auditor Van Dusen, a member of the board and the discussion found in the record, at pages 141-2.

"When the Blaine County assessment was being discussed, attention was called to exemptions. Auditor Van Dusen said, on the 17th: 'It was agreed by all assessors and this Board last January that household goods and jewelry should be exempt.' The Ada County assessor, Mr. Kincaid, said, 'When we find a man with \$400 or \$500 household goods we do not assess him; when it is \$1200 to \$1500 we do.'

The Auditor said: 'That was our gentleman's agreement of last January.'

The Ada County Assessor said: 'They are all to be exempt. We had better wire the Blaine County Assessor and see that he does as we agreed.' This was after discussion over the Blaine County Assessor not having kept the agreement." (R. p. 141-2).

There is not a scintilla of evidence in the record on behalf of the appellees showing or tending to show that railroad property was assessed or intended to be assessed at in excess of fifty per cent of its valuation. Governor Alexander, stated in open meeting that it was the purpose of the board to assess railways and power companies on a fifty per cent basis, and not a member dissented. To hold, therefore, as the court below did, that because it had found that the Washington Water Power



Company was assessed on a seventy-five per cent basis, that all other utilities were assessed on the same basis is attaching a presumption of equality and equity in the case of a board which is denied by every evidence of the intent of the board of its purpose, and in fact by the remaining findings of the court itself.

The court repeatedly finds that the board knowingly permitted the assessment of the property within the sphere of duty of the local assessors to be assessed on a basis of 50 per cent. It was expressly found that the board was or the members thereof were a party to the assessor's agreement to assess on that basis, to-wit:

“By the record as a whole I am impelled to the conclusion that with the knowledge and acquiescence of some, if not all, of the members of the State Board of Equalization, the understanding was reached by the assessors at the Boise meeting that the assessments should be on a fifty per cent basis, and that generally that standard in fact was recognized in making the assessments.”

In other words, the court finds that the State Board of Equalization deliberately, not only permitted, but recognized and acquiesced in, a violation of the law with reference to the basis of the assessment of the property within the sphere of duty of the local assessors; that it deliberately violated its duty in not equalizing such assessments.

The court also finds that the State Board of Equalization violated its duty with respect to the assessment of property within its sphere of duty and deliberately and fraudulently, for such must be the only conclusion, assessed property within

the sphere of its duty 50 per cent higher than it equalized the general property of the state.

Notwithstanding it finds the State Board of Equalization senseless of legal and moral obligations, the court holds that the presumption will be indulged that as to public utilities it acted with equity and equality.

What reason exists for indulging the presumption that the State Board of Equalization assessed the property of other utilities on the same basis as the property of appellant, rather than that it assessed the property of other utilities upon the basis of 50 per cent. It is just as easy to indulge the one presumption as it is the other. Inasmuch as the great body of the property of the state was equalized by the Board on a basis of 50 per cent and inasmuch as it was repeatedly stated by the governor, without contradiction, at the meetings of the Board that it was the intention to so assess railroads and power companies it would seem a little easier to indulge the presumption that the 50 per cent basis was adopted as to other utilities. Is the evidence of one excessive assessment to afford in law the presumption of excessive assessment as to all valuations made by a board?

The only evidence in the record was that showing the intent of the board as expressed by its members in open meeting, to assess railroads and utilities at 50 per cent. This the court entirely disregarded. The fact is that the court's conclusion that the property of the Washington Water Power Company was intended to be assessed on a basis of 75 per cent is based



upon inference and the inference that other utilities were, therefore, assessed on the basis of 75 per cent involves the basing of an inference upon an inference, which is violative of the rules of evidence. No inference which is itself based upon another inference is proof of a fact.

*Manning v. Insurance Co.*, 100 U. S. 693

*United States v. Ross*, 92 U. S. 281

In the last case, the Supreme Court said:

“It is obvious that this presumption could have been made only by piling inference upon inference and presumption upon presumption\*\*\*\*\*These seem to us to be nothing more than conjectures. They are not legitimate inference, even to establish a fact; much less are they presumptions of law. They are inferences from inferences; presumptions resting on the basis of another presumption. Such a mode of arriving at a conclusion of fact, is generally, if not universally, inadmissible. No inference of fact or of law is reliable drawn from premises which are uncertain. Whenever circumstantial evidence is relied upon to prove a fact, the circumstances must be proved, and not themselves presumed. Starkie on Ev. p. 80, lays down the rule thus:

“‘In the first place, as the very foundation of indirect evidence is the establishment of one or more facts from which the inference is sought to be made, the law requires that the latter should be established by direct evidence, as if they were the very facts in issue.’

“‘The law requires an open, visible connection between the principal and evidentiary facts and the deductions from them, and does not permit a decision to be made on remote inferences. Best. Ev., 95. There is no open and visible connection between the facts out of which the first presumption arises and the fact sought to be established by the dependent presumption.’” (citing *Douglas v. Mitchell*, 35 Pa.St. 440)

Before passing this question, may we not be permitted to suggest that the conclusion of the court not only is not supported by facts but can not be supported by presumption under any principle of evidence.

In effect, the court finds that the State Board deliberately and knowingly perpetrated a wrong in assessing the property of appellant upon a 75 per cent basis. Is it to be permitted to indulge the presumption, therefore, that it committed a similar wrong in assessing the property of the Great Northern Railway Company? If there be no evidence and the matter is to be determined by presumption, is it not to be presumed that as to the property of the Great Northern Railway Company it was assessed upon the same 50 per cent basis upon which the general property of the state was equalized.

Fraud is never presumed. Wrong conduct on the part of a board charged to do a certain thing is never presumed; it must be satisfactorily proved. The court presumed, without evidence, that the state board violated the law, in assessing the property of the railroads in the State of Idaho upon a different basis than other property was assessed. The fact that a board is found guilty of fraud in one instance is not proof in the absence of some evidence that it is guilty of fraud in some other instance, nor can there be any such presumption.

With respect to the assessments made by the county assessors, the lower court itself refers to the fact that even in the counties, notwithstanding the agreement of the assessors to assess on a 50 per cent basis, there are wide departures in



isolated cases. It is not as reasonable to suppose that there were departures in the assessment made by the state board?

## BANK STOCK

Reference is made in the opinion of the court to the assessment laid against the bank stock, and a brief statement respecting the same perhaps is required.

In 1918, and prior to an act of the legislature adopted in 1919, bank stock was assessed under a particular statute fixing its value in the amount of capital, surplus and undivided profits after deducting therefrom real estate and improvements thereon, furniture and fixtures, which were assessed by the assessor as other property. (Sec. 172, p. 137, Session Laws, 1917)

Section 173 of said act found at the same page, provided for a statement showing the said value. It is not deemed essential to set forth said statutes.

The legislature of Idaho, by an act approved March 3, 1919, found at page 77 of the Session Laws of 1919, recognized that bank property was not being assessed upon the same basis as other property and by that act provides in substance that the shares of the capital stock of any bank should be assessed for taxation upon the same basis as other property. In lieu of the original language of Section 172, to-wit: "At the full cash value thereof at 12 o'clock meridian on the second Monday of January in each year," was inserted the provision:

"As in the same manner and upon the same basis of actual value, and uniformly with all other property assessed actual value in which such shares of capital stock are as-

essed, said value to be determined as of the second Monday of January in each year at 2 o'clock meridian."

The tabulation of bank assessments included within Exhibit 4 shows that the banks, as a matter of fact, were not assessed even in 1918 under the law then in force at anything like their full cash value. Their real estate and improvements, furniture and fixtures are assessed only at a percentage thereof. No consideration was given to the fact that it was a going concern or to the actual value of the shares.

With reference to the largest bank in Coeur d'Alene, it was shown that the capital stock, surplus and undivided profits amounted to \$111,484 and that the assessed value laid against the bank really was \$72,636 (First-Exchange National Bank of Coeur d'Alene) (R. P. 114-115). The \$72,636 was made up as follows: Real estate, \$14,988; furniture and fixtures, \$4000. These were worth as carried upon the bank's statement and as deducted from the capital, surplus and undivided profits, \$56,236, which left a balance of assessment upon the stock of \$55,648. In other words, that bank was assessed upon a basis of not to exceed 65 per cent. The First Bank of Harrison was assessed upon a basis of 67 per cent; the Valley State Bank of Post Falls upon a basis of 59 per cent; the American Trust Company of Coeur d'Alene upon a basis of 58 per cent and the Coeur d'Alene Bank & Trust Company was assessed at less than 60 per cent. These figures are a comparison of the total value of the capital, surplus and undivided profits with the total assessment (P. 114-117). None of them take into consideration the actual value of the stock based



upon its worth or upon the fact that it is a going concern. In any event, it is a relatively small item in the county.

#### THE RELIEF TO WHICH APPELLANT WAS ENTITLED

Where the constitution of a state requires equality of assessment and the property of the state or a county is assessed part by one set of officials and part by another, and one set of officials assesses the property within its sphere of duty upon one basis of its value, and the other upon another, the property owner whose property is assessed at the higher basis is entitled to have the excess at which his property is assessed declared void.

A resume of the findings of the court and its conclusion presents the question directly.

#### THE FINDINGS.

1. That the assessor of Kootenai County, in accord with the other assessors of the state, adopted a fifty per cent basis for assessment in Kootenai County.

2. With knowledge of that standard of assessment, the State Board of Equalization intentionally assessed plaintiff's property on the basis of seventy-five per cent.

3. That 12-19 of the property of the County of Kootenai was assessed by the county assessor on a fifty per cent basis.

4. That the bank stock of the county was assessed on approximately a seventy-five per cent basis (this because bank stock was assessed under a statute fixing the assessment at the capital stock and surplus, less real estate, which was assessed as was other property). The court neglects to take into consider-

ation the fact that the bank stock may have been of much greater value than the capital stock, plus the surplus.

.5 That by reason of its findings based upon the inference that the State Board of Equalization assessed utilities in Kootenai County other than the appellant, at seventy-five per cent, 7-19 of the property of the county was either the property of utilities or bank stock, and therefore assessed on the basis of seventy-five per cent, about the same as the assessment of appellant's property.

6. That the assessment of appellant's property was discriminatory and illegal.

#### THE CONCLUSION.

The conclusion was that as to 12-19 of its property, appellant was entitled to relief by having the same reduced to a 50 per cent basis, and as to the remaining 7-19 it was entitled to no relief.

#### APPELLANT'S CONTENTION.

Appellant maintains that the minimum of relief to which it was entitled under the findings was a decree declaring the excess over 50 per cent void. In other words, that it was the duty of the court to place the property of this appellant upon the same basis as the property of the taxpayer who was assessed by the local assessor, namely, on a basis of 50 per cent.

#### THE COURT EITHER OVERLOOKED OR DISREGARDED AN EXPRESS STATUTORY PROVISION.

Section 3175, Idaho Compiled Statutes, 1919, is as follows:



“The valuation of all property which, according to the provisions of this chapter, shall be exclusively assessed for taxation by the state board of equalization, shall be equalized in relation to the valuation of other property in the state, according to its full cash value.”

The principle adopted by the court below was directly contrary to the above statute. That provision made it the duty of the state board of equalization in assessing the property of the Washington Water Power Company to equalize that assessment in relation to the other property of the state not assessed originally by the board of equalization, to-wit: on a 50 per cent basis.

Such was the right of appellant before the board of equalization; such was the duty of the board of equalization; such was the express statutory command. Was it not the duty of the court, therefore, to accord to the appellant the right which the statute enjoined? In other words, under the statute itself, is not the excess void? Under the findings of the court in framing the relief there was nothing to do under that statute but to equalize the property of appellant upon a basis of 50 per cent.

IN STATES REQUIRING UNIFORMITY OF ASSESSMENT, THE RULE OF COURTS IS HARMONIOUS IN HOLDING THE HIGHER ASSESSMENT TO BE VOID IN THE AMOUNT OF THE EXCESS.

The result reached by the court below expresses an original idea of the learned judge, which is without precedent. The relief granted in all other cases is the relief prayed for by us in our complaint.

We are confident, in a case like this, where the general assessment made by the county assessors is made pursuant to a plan adopted to assess on a basis of a given percentage, that as to property assessed by a different body on a higher basis, the only relief applicable is to adjust on a basis of the lower assessment. For the court is without jurisdiction to raise the lower assessment, and therefore can bring the property on the same basis only by reducing the higher assessment to the level of the property assessed on the lower basis.

In

*Louisville & N. R. Co. v. Bosworth*, 209 Fed. 380

the court found, on motion for a preliminary injunction that where the property of a railroad company was assessed at its fair cash value, and where other property had been assessed upon a substantially lower basis, that the excess over the lower basis was void. In the opinion, on page 456, the rule is stated as follows:

“There can be no question, therefore, that if there has been such discrimination as claimed by plaintiff, i e., if its property has been assessed at not less than its fair cash value and the other property in this state, except possibly that of other railroad companies of similar character, has been uniformly and purposely assessed at substantially less than its fair cash value, the assessment is void at least to the extent which it exceeds the percentage of such other property.”

The case later came before the District Court for final decree.

And in the same case

*Louisville & N. R. Co. v. Bosworth*, 230 Fed. 191.



the court found on said final hearing that the general property of the state was assessed on a basis of 60 per cent and it did enjoin the defendants from enforcing any part of the assessments upon the property of the railroad company in excess of 60 per cent of the value of that property as found by the court. The conclusion of the opinion directing the decree is as follows:

“A decree will be entered enjoining defendants from enforcing the assessment complained of, and from making and enforcing any other assessment of plaintiff’s franchise for the year 1913, on condition that it pays the taxes, state and local, on \$2,909,193.60 in addition to what it has paid. But, if either side desires it, the decree may be limited to an injunction against the enforcement of the assessment complained of without prejudice to the making and enforcing of another assessment for that year, to be equalized at 60 per cent., and to be credited with the sum on which payment has been made.”

Cross appeals were taken and the cases reported as

*Louisville & N. R. Co. v. Green*, and

*Green v. Louisville & N. R. Co.*, 244 U. S. 522,

one of the Kentucky tax cases. Insofar as the conclusion of the court with respect to the relief was concerned upon the appeal of the officials of the state, the decree was affirmed. The railroad appealed from the decree of the court below upon the method adopted to arrive at the valuation placed upon the property of the railroad. In that respect the action of the lower court was reversed. So that, so far as measuring the relief was concerned, the rule announced in the district court received the approval of the Supreme Court of the United States. That rule is departed from by the learned court below in the

relief granted in this case.

There are other Federal cases from courts of high authority announcing the same rule which was adopted by the district court in the Kentucky cases.

Judge Taft, speaking for the Circuit Court of Appeals for the Sixth Circuit, adopted the same rule in

*Taylor v. Louisville Ry. Co.*, 88 Fed. 368.

In that case the evidence showed that the complainant's railway company's property had been assessed itself at 100 per cent of its value; that other property of the state, except railroad property and property of telegraph and telephone companies was assessed at 75 per cent of its value. Incidentally, the court found that 1-8 of the property of the state was the property of railroads, telegraph and telephone companies. That by reason of the 100 per cent valuation placed upon it as against a 75 per cent valuation placed upon other property, such property was required to pay 1-6 of the burden of government. In granting relief, however, the court did not undertake to adjust the tax of complainant upon the basis adopted by the court in this case,—that is, only granting partial relief because other railroads and telegraph and telephone companies had likewise been mistreated. In granting the relief, the court reduced complainant's property for taxation purposes to a 75 per cent valuation. The language of Judge Taft is as follows:

“The various boards whose united action is by law intended to effect a uniform assessment on all classes of property are to be regarded as one tribunal, and the whole assessment on all classes of property is to be regarded as



one judgment. If any board which is an essential part of the taxing system intentionally, and therefore fraudulently, violates the law by uniformly undervaluing certain classes of property, the assessment by other boards of other classes of property at the full value, though a literal compliance with the law, makes the whole assessment, considered as one judgment, a fraud upon the fully-assessed property. And this is true although the particular board assessing the complainant's property may have been wholly free from fault of fraud or intentional discrimination. Therefore the injunction might issue against the assessment upon the fully-assessed property, as void altogether, until a new and uniform assessment upon all property according to law could be made. And such is the rule in some courts? *Weeks v. Milwaukee*, 10 Wis. 263; *Hersey v. Board*, 16 Wis, 192; *Smith v. Smith*, 19 Wis. 619. The inequity of allowing the taxpayer to escape altogether, and the intolerable inconvenience to the public in the delay incident to such a course, however, lead a court of equity to shape its order so as to allow only so much of the fraudulent judgment to be enforced against the complainant as may be done without imposing on him any inequality of tax burden. We reach the conclusion, therefore, that the circuit court was right in enjoining the unjust, unequal, and (in the sense already explained) fraudulent assessment against the complainant; but we think the order should have required, as a condition of the issuing of the injunction, that the complainant should pay to the proper officers a tax upon the 75 per cent of the assessment made by defendants."

In

L

*Mudge v. McDougal*, 222 Fed. 562

the court found the railway property of the state and of the county of St. Francis, Arkansas, was assessed at fifty per cent of its value by the state board, while other property in St. Francis County was assessed and equalized by the local officers at 25 per cent of its value. The court held that collection of the

tax be enjoined upon the railroad company paying into St. Francis County taxes due upon 50 per cent of the amount assessed by the state board.

In

*C. B. & Q. R. Co. v. Board*, 39 Pac. 1039

the court found that railroad property in the State of Kansas was assessed at its full value. By agreement of local assessors, other property was assessed at 25 cents on the dollar. Plaintiff tendered 25 per cent of the local taxes and the whole state tax. Held, upon plaintiff paying to the county treasurer the 25 per cent of the amount demanded, the collection of the balance should be enjoined.

We might well leave this question without further discussion. There are some considerations, however, which clearly show the reason of the rule and the senseless conclusion reached by the lower court.

The court not only assumes that the railroads, telegraph and telephone companies and the other public utilities have had their property assessed at 75 per cent of their fair value, but he also must assume, although it is not so stated in his opinion, that each of the other public utilities has pending in no court, either Federal or State, any action for relief against such unlawful assessment, and that each of said public utilities has voluntarily paid on the basis of such unlawful assessment, or has no cause of action for relief on account of such unlawful assessment.

Suppose that each of the public utilities had brought a suit



in the Federal Court for relief similar to the instant case and they had been consolidated for purposes of trial before the learned judge, he would have then been bound, according to his own reasoning, to grant relief in favor of all of them and hold as void the assessment of each in excess of 50 per cent of the fair value.

What he is attempting to do in this decision is to act as a board of equalization and to equalize a portion of the property of the appellant with that of other public utilities and a portion of the property of the appellant with that of other property in the state, and that, too, upon the assumption that the assessment of the other public utilities must stand at 75 per cent of their respective values. The court, therefore, necessarily assumes that each one of the other public utilities is foreclosed from obtaining any relief in any court because of such unlawful assessment.

If the learned judge had the right, which we deny, to assume that each of the other public utilities had been assessed at 75 per cent, he certainly had no right to assume without evidence that each of the other public utilities has no right to obtain any relief in any court on account of its unlawful assessment.

There is absolutely nothing in the record to show that all of the other utilities are not also protesting their taxes and refusing to pay them. If any presumption is to be indulged, it would seem to be that they have not paid them but that they have causes of action to correct this injustice.

A statement of the real effect of the decision below is: There have been others in the County of Kootenai than appellant who have been "jobbed" and imposed upon by the taxing officers. That although the appellant has been "jobbed" and imposed upon, it is the duty of a court of equity to some extent (to the extent of 7-19 of its property) to place its property, because it happened to be a utility, in the same class with the others who have been so mistreated. The result is to discriminate against the appellant and in favor of the great majority of the taxpayers of Kootenai County both in number and in amount.

Under the decision of the court, before its decree was entered there were two bases of taxation for property in the County of Kootenai:

1. The property of utilities assessed by the State Board of Equalization and the property of banks assessed under a statute at 75 per cent

2. The great body of the property of the county, assessed by the county assessor upon a basis of 50 per cent.

There is now a third class, to wit: The property of the Washington Water Power Company, assessed upon a basis of 60 per cent.

The result is that as to the great body of property of the County of Kootenai the valuation for assessment purposes laid by the court against the Washington Water Power Company is not uniform and is discriminatory. The owners of that other property paid upon one basis and the Washington Water Power Company is ordered to pay upon another basis. Had the court



below the jurisdiction or power to constitute itself into a board of equalization to raise the property which was assessed on a 50 per cent. basis or lower the property which he found had been assessed on a 75 per cent. basis, he might have extended to appellant "the equal protection of the laws". As finally framed, his decree denies this. But another consideration has bearing. Not only is the tax discriminatory and unjust as to the other property in Kootenai County, but it is unjust as compared to the 312 millions of dollars of property in the State of Idaho assessed by the county assessors other than the assessor of Kootenai County, for the reason that the state government is maintained by a tax levied against all of the property of the state. In the third place, in figuring the 7-19, the court includes all of the property of the Washington Water Power Company in Kootenai County as assessed by the State Board of Equalization, not only the 7-19 but all of its property and in that manner uses even that part concerning which he grants relief to bring up the percentage in amount of that on which he refuses to grant relief.

The Supreme Court, in *Louisville v. Green*, described the conclusion of the trial court there as being based upon "rough and ready reasoning". Such is not an inapt description of the decision of the trial court here. In the case last cited, the Supreme Court said:

"The result of the method adopted in making up the decree was to deprive plaintiff of the relief it was entitled to upon the basis of the facts as found, because of a surmise that, upon other facts not shown by the record, a conclusion sustaining the Board's action might have been

reached.

Another convincing proof of the error of the decree may be stated in the following manner:

The manner or rule adopted by the court in measuring the relief is unsound, because manifestly it grants only partial relief. For illustration: A small part of plaintiff's property is assessed by the assessor, it being non-operating property. Taxes on this property were paid without complaint. Let us suppose that plaintiff's property of that character, instead of being a very small portion, did actually comprise 12-19 of its total in the county, and was assessed by the assessor, in conformity with the plan of the assessors throughout the state, on a basis of 50 percent of its value, and that the remainder, 7-19 of plaintiff's property in the county, was assessed by the State Board at 75 per cent of its value with knowledge of the plan adopted by the assessors. The tax, if no protest were made or action instituted, would amount to just what the court has required plaintiff to pay in this action. In that case the assessor and the State Board would have done just what the court did here, but the vice which is the foundation of this action—that is the systematic and intentional over-valuation of one class of property as compared with another, would have existed exactly as it is found by the court to exist in this case. In an action for relief as to the 7-19 discriminated against, the court, under the law as announced in this case would be compelled to grant relief. In other words, under the facts as found and the law as announced the court would have granted relief against the



thing he has done, had it been done by the assessor and the State Board instead of by the court.

NO PENALTIES BY WAY OF INTEREST OR OTHERWISE SHOULD BE ADDED.

By the decree of the lower court the taxes assessed against appellant's property were held invalid in part. From the very nature of the case, the part or amount of valid taxes could be definitely determined only upon a hearing in court.

The power company, before it was in default for non-payment of taxes for 1918, tendered the tax collector of Kootenai County 55 per cent. of the assessment. The tender was made and rejected upon the following conditions:

"At the time of the said tender plaintiff stated to the said W. A. Thomas, tax collector as aforesaid, that it did not request, require or desire of him a receipt in full; that it tendered said sum believing it to be all that was justly or otherwise due on account of taxes for the year 1918 upon its operating property in said county, but that it simply desired a receipt for that much money; that said defendant W. A. Thomas, tax collector as aforesaid, refused to accept the said tender or to receive the said money, said Thomas stating that he would only receive either the money to the full amount of the taxes extended on the tax or assessment rolls of said Kootenai County against the defendant or half thereof, giving receipt either for the said full amount or for the first installment of one-half, and upon the understanding that the plaintiff was paying the first installment upon its taxes for the year 1918. The said Thomas refused to give any other receipt for said money or to receive the same unless the plaintiff tendered and paid the full amount of its taxes or tendered and paid the first installment thereof, being one-half thereof, upon the distinct understanding that it was one-half and the first installment of taxes." Complaint, Par. 32, R.pp. 30 and 31. Answer, par. 25, R.p. 63.

Subsequently the tender was accepted by the appellees. The record amply bears out appellant's claim that it tendered what it believed and fairly was justified in believing was a fair, lawful and equitable tax due upon its property. Having so done, no penalty or interest as penalty should have been added. Notwithstanding the fact that the court held that a substantial part of the tax which had been levied against appellant was included, and notwithstanding the fact that that could only have been ascertained after a hearing, the court below did enter judgment against the defendant for \$2,381.88 penalty and interest. The penalty amounted to 6 per cent. upon the amount found due and the interest amounted to 12 per cent. per annum upon the combined tax and the penalty of 6 per cent.

So much of the Idaho Statutes with respect to the penalty need be but briefly referred to:

Sec. 113, Chapter 69, Session Laws, 1915, page 177, provided:

"All taxes extended on the real property assessment roll shall be payable to the tax collector, without penalty on and after the fourth Monday of November in the year in which said taxes are levied, and prior to the first Monday of January next thereafter; and all such taxes which have not been paid prior to the said first Monday of January shall be delinquent, and a penalty of six per centum of all such taxes added thereto."

The form of the delinquency certificate is provided by Section 121, Chapter 151, of the Session Laws, 1917, page 473. It need not be set forth in full. Section 127, as amended by the Act of 1917, Chapter 151, Session Laws, 1917, page 474, is as follows:



“All delinquent taxes and penalties, as shown in the delinquency certificates, bear interest from the date of such certificates until paid or until the issuance of tax deed, and such interest must be paid by any redemptioner of the property as a condition of redemption.”

The substance, therefore, of this statute is that a penalty of 6 per cent. is added, then interest is charged on the delinquent tax and penalty at 12 per cent.

In such case as this, to tax against the appellant any such penalty is, we respectfully assert, the clearest error. The legal rate in Idaho is 7 per cent. per annum, which goes to show that the 12 per cent. per annum which the statute above quoted imposes upon both the tax and the penalty, is itself a penalty.

This question has recently been fully considered by the Supreme Court of the State of Washington in a case which involved solely the question as to whether or not penalties or interest by way of penalties should be added, in a case similar to the one at bar. The conclusions of the court are well set forth in the syllabus, as follows:

“Syllabus 2. A tax partly void carries penalties on the valid portion after the date of delinquency, if the valid portion could have been reasonably ascertained and no tender was made.”

“Syllabus 4. Interest upon a delinquent tax is no part of the tax, but is sustainable only as a penalty.”

“Syllabus 6. A taxpayer's tender based upon what he claims is a fair valuation of his property is sufficient to prevent delinquent penalties from accruing, although the courts later fix the correct tax at a different figure but not lower than the amount demanded.”

“Syllabus 7. A penalty attaches only when the obli-

gation is certain or can be made certain by proper calculation."

"Syllabus 8. Suits to enjoin the collection of an excessive tax are equitable in nature, and the court will resort to equitable principles where possible."

The court said that, after examining the many authorities cited, it gathered the following as the established principles:

"That a tax, void entirely, gives no rights and will carry no penalties either by way of interest or otherwise; that a tax valid in part and void in part will carry a penalty either by way of interest or otherwise, to the extent that it is valid, if the amount of the tax which is valid can be reasonably ascertained, and, unless tender is made of the amount legally due, interest and penalties will attach from the date of delinquency; that where the amount of the tax is not devisible or the amount that ought to be paid cannot be readily ascertained, as where the tax is so excessive as to warrant a holding that it is arbitrary and therefore constructively fraudulent as to the excess, the tax is nevertheless legal within the power to tax, and is void only as to the unlawful excess. It is also well established that interest upon a delinquency is no part of a tax. It is sustained only as a penalty to insure prompt payment. *People ex rel. v. Peacock*, 98 Ill. 172. And this is so whether the penalty be in the way of interest, the addition of a certain per cent., or by doubling the tax. *Desty on Taxation*, par. 130.

Interest upon delinquent taxes is a penalty, and not interest, within the general acceptance that it is a consideration for the forbearance of money. *Evansville v. Terre Haute R. Co. v. West*, 139 Ind. 254, 37 N. E. 1009. This principle is most frequently illustrated in that line of cases holding that, where the Legislature passes a law for the taxation of property theretofore omitted as a subject of taxation, it cannot provide for interest from some antecedent date, but must provide some future time within which the tax must be paid after which interest may be demanded. In other words, even the state cannot take



more than the actual tax, whether under the guise of interest or otherwise, until the taxpayer has failed or omitted to perform a duty imposed by law. Where a taxpayer has suffered an excessive assessment, he may tender a sum that he considers to be fair, considering the value of his property and the assessment of other like property. *Landes Estate Company v. Clallam County*, 19 Wash. 569, 53 Pac. 670. See also, *Miller v. Pierce County*, 28 Wash. 110, 68 Pac. 358.

By resorting to the record in the main case, we find that relator made a tender, based upon a valuation which it is alleged is consistent with the valuation put upon other like property, which was refused, and which was made good by a tender in court. This, under any theory, ought to satisfy the law, for, if it be the duty of a taxpayer to make tender at all, where a tax is alleged to be fraudulently excessive, a show of willingness, accompanied by tender, is all that can be required, for the actual amount due, being a subject of judicial inquiry, cannot be determined by the taxpayer. It may be greater or less.\*\*\*

"Suits to enjoin the collection of an excessive tax are equitable, and the courts will resort to the principles of equity wherever it is possible to do so in deciding them. The statutes make no provision for the collection of interest from one who has obtained judgment that his tax was excessive. For a court of equity to impose a penalty in the way of interest, or to hold one who has not wilfully evaded a tax, or who has not failed or refused to pay the lawful tax, but, on the contrary, has insisted upon his legal right to have the amount of his tax legally determined, would be the height of inequity."

*State Ex Rel. First Thoughe Mines, Limited, v. Superior Court*, 93 Wash., 433, 161 Pac. 77.

## THE SUPREME COURT OF THE UNITED STATES HAS ADOPTED THE SAME RULE.

Among the authorities examined and cited by the Washington court was the case of

*U. S. Trust Co. v. Territory of New Mexico*, 183 U. S. 535.....

The Supreme Court holds:

"Other provisions of this section, taken in connection with a statute passed at the same session of the legislature (chap. 52, p. 106, Laws 1899) referred to by the supreme court of the territory in its opinions, may render it doubtful whether the legislature intended to remove the penalty of 25 per cent interest in respect to this property; for such interest in tax proceedings is in the nature of a penalty. Yet, irrespective of this statutory question, we are of opinion that there was no error in refusing to enforce this charge against the property. The assessment was made in gross upon 60.7 miles of road, without specification of the particular miles, other than that they were 'embraced within said right of way where it runs over land which was held in private ownership at the time of the grant of said right of way to said railroad company.' The finding of the court shows that no such length of railroad was subject to taxation, but only 55.5 miles, and those were specified and described. The owners of the road were therefore justified in contesting their liability to such assessment and taxation in gross, and until there was an identification of the property subject to taxation and a determination of the amount of taxes due, it would be inequitable to charge penalties for nonpayment. *Lake Shore & M. S. R. Co. v. People*, 46 Mich. 193, 211; 9 N. W. 249. *Redwood County v. Winona & St. P. Land Co.*, 40 Minn. 512, 522; 41 N.W. 465. This is not a suit brought by a property holder to restrain the collection of taxes, in which case it would be incumbent upon him to pay, or tender, the amount conceded to be due, but one in which the authorities are the moving party seeking to collect taxes, and in which the liability *in toto* is denied, and the property subject to taxation not fully identified or the amount of taxes determined until the final judgment.

Viewing the proceedings from an equitable standpoint, we see no error in refusing interest prior to the decree. The decree of the Supreme Court of New Mexico is affirmed, each party to pay the costs of its appeal to this court."

The court below should have followed the principle of the above decision, and his failure to do so and the imposition of



said penalty is a clear error.

# THE ISSUE AS TO THE VALUE OF APPELLANT'S PROPERTY.

The finding of the court that the value of the property of the Washington Water Power Company for taxation purposes on the second Monday of January, 1918, was \$3,620,000 is assigned as error. The appellant maintains that the value as found by the court is too high.

We may premise a discussion of this question by saying to this court that it is not a finding of fact based upon conflicting testimony. It is a finding based solely upon what the court conceived the Public Utilities Commission of Idaho valued this property, and disregards all of the evidences save only the opinion of that commission.

The only testimony with respect to the value of appellant's property was that introduced by appellant. Appellees introduced no testimony in contradiction thereof, but rested their case solely upon the theory that the property of the appellant had been valued by the Public Utilities Commission of Idaho; that the appellant had presented a copy of that opinion to the State Board of Equalization at the hearing in 1918. The position of appellees was stated by their counsel as follows:

MR. POTTS: We are standing upon this opinion. We have so announced before, and we reiterate it now, admitting that everything in the opinion is correct. I am not going to go any further than that; that is far enough. I admit that the tables in there are accurate and correct and what they purport to speak." R. p. 216. }

The opinion of the commission is Exhibit No. 15, page 227 Book of Exhibits.

The theory of the appellees before the trial court was that the sum of \$3,800,000 should have been taken as the value of appellant's property based upon said findings. The court rejected that, but adopted the sum of \$3,587,500, found in Table 7 of said opinion of the utilities commission (p.270, Book of Ex.).

#### THE EVIDENCE BEFORE THE STATE BOARD OF EQUALIZATION.

(a) Annual report of the Washington Water Power Co. to its stockholders (Ex. No. 14, p. 222, Book of Ex).

(b) Report of the Washington Water Power Company to the board of equalization, (Exhibit 13. The original exhibit is before the court.)

This report shows in detail the cost and depreciation upon the property of the company. It shows the gross earnings, operating costs and all other facts with reference to the property of the company.

(c) Exhibit No. 16 (Book of Ex. p. 274) is a statement showing data with respect to revenue from the Coeur d'Alene mining district, and that the Idaho taxes equal 12.5 per cent. of the gross revenue. Mr. Simpson, auditor for the appellant, testified with respect to that exhibit (R.p. 193).

(d) The findings of the Public Utilities Commission of Idaho (Ex. 15, Book Ex. p. 227).

The use made of that decision is described in the testimony of John P. Gray (R.p. 205 to 211).

#### THE EVIDENCE BEFORE THE COURT.

All evidence which was produced before the board of equal-



ization was again presented at the trial, and in addition thereto, the following:

(a) The testimony showing revenue statement of the Washington Water Power Company for the State of Idaho for the years 1911 to 1919, inclusive (Ex. 18); Book of Ex., p. 310 and 311.

(b) A statement of its operating expenses, taxes and depreciation (Ex. 19, Book Ex. p. 310-311).

From the above tables, the percentage earned by the company on a valuation of \$2,470,000 was shown to be in

1916 5.2 per cent.

1917 6.3 per cent.

1918 4.3 per cent. (R.p. 198)

(c) A statement showing the revenue and real and personal taxes and percentage of tax to revenue of several thousand operating electric light and power companies as taken from the United States Census Report of 1912. It shows the percentage of taxes to revenue paid in the United States as a whole to have been 3 per cent. In the same table it is shown that the percentage in the State of Idaho paid by appellant in real and personal taxes in said state is 13.4 of its gross revenue (R.p.199, Ex. 20, p. 312 Book of Ex.).

(d) An inventory and valuation of all of the property of the Washington Water Power Company in the State of Idaho as of June 30, 1915, and based upon average prices during five year periods (Plaintiff's Ex. 22. Testimony of Fletcher, who made the inventory and appraisalment. R.p. 213 to 218). This was the same inventory which was made for the Public Utili-

ties Commissions of Idaho and Washington by Mr. Fletcher, and contains an inventory of the property of the company based upon actual count of all of the items of property in the state.

(e) An appraisal of the powersites, water rights and flowage rights of the Washington Water Power Company in the State of Idaho by A. J. Wiley, perhaps the most experienced constructing engineer in the Northwest (R.p. 220 to 227).

It may here be stated that the Public Utilities Commission carried into its schedules of values of property of the Washington Water Power Company its water rights, powersites and flowage rights at the sum paid for them. Mr. Wiley's estimates showed that as a matter of fact they were worth really somewhat less than the actual amount paid for them. The testimony, if read, will explain the basis of his calculations and will be found both clear and convincing.

The findings of the court with reference to the value of the Company's property is as follows:

"The findings of the Public Utilities Commission to which references have already been made are in evidence. By these the defendants are willing to be found, and they insist that under the circumstances these findings are also binding upon the plaintiff. It is pointed out that plaintiff brought the findings to the attention of the Board of Equalization while it had the assessment under consideration, and thus impliedly requested it to accept the conclusions embodied therein. While, therefore, we are without direct evidence of the mental operation of the Board, we have a case where at the time when it was about to take action one of the parties represented that it should follow the determination of the Commission, and



where the other now insists that such determination is correct, and hence impliedly concedes that the Board of Equalization should have accepted and did accept it. In view of these conditions and the further fact that the findings referred to were made by a body invested with the necessary jurisdiction, after an extended hearing in a proceeding the parties to which were the State, through its attorney general, and the defendant, we may reasonably conclude not only that such findings are correct, but that the Board of Equalization, which appears to have made no independent investigation, accepted them as the basis of the assessment. Accordingly it is held that upon the question of the actual value of plaintiff's property in Idaho the Board of Equalization adopted the findings of the Commission.

At the trial the views of counsel were greatly at variance as to just what this finding was. It is to be borne in mind that in its inquiry the Commission was primarily concerned with establishing a valuation not for taxation but for rate-making purposes. Recognizing the fact that the plaintiff's properties in Idaho and Washington were physically connected and inter-dependent, all constituting an indivisible unit, the Commission of the two states co-operated in the hearing referred to, and, having first determined the value of the entire system, apportioned such value to the two jurisdictions. Of course the properties to be considered in establishing rates for electrical service in Idaho are not necessarily identical with those which are subject to taxation in the State. The value of a hydro-electric plant just across the line in Washington, the entire output of which is transmitted for use in Idaho, would be an important factor in fixing reasonable rates for Idaho service, but such plant would be taxable not in Idaho but in Washington. So the ultimate finding of the Commission 'that the present value of the used and useful property of the Washington Water Power Company on the 31st day of December, 1917, used in delivering electrical energy to the citizens of the State of Idaho is the sum of \$3,800,000' is irresponsive to the present inquiry. But in reaching this conclusion the Commission made other

findings which are directly in point. It found that on December 31, 1917, the actual value of all the property of the plaintiff, 'both tangible and intangible, used and useful, in the business of furnishing electrical energy,' in both states, was \$20,500,000, and of this aggregate amount it finds, in table VII, the value of the property located in Idaho to be \$3,587,500.00. Undoubtedly these figures are to be taken as the Commission's findings of the value of the plaintiff's interests in this state. There is no special significance in the coincidence that there is a close correspondence between total actual cost as exhibited in an earlier table and the finding of present value. Allowance must be made for depreciation, it is true, but on the other hand for appreciation also, where the facts warrant. The findings of the Commission are neither equivocal nor inconsistent. It is made clear that the ultimate conclusion of present worth is based exclusively upon no one of the several methods more or less commonly employed for reaching the value of such properties, and further, that the theory of reproduction cost insofar as it was used was not applied without making allowance for depreciation. But other compensating considerations were recognized. For example, water rights, upon which the Commission states it did not deem it necessary to place any specific separate value, but which were taken into consideration in arriving at the final value of the property in Idaho. So with 'going concern value.'

Upon the whole, it is thought the decision is so clear that the Board of Equalization must have understood, and did understand, that the value of that part of the plaintiff's property located in Idaho, and hence subject to taxation here, was found by the Commission to be \$3,587,500.00. Admittedly the consideration of the Commission did not extend to the St. Maries lighting system, the value of which the Board may have fairly estimated to be approximately \$33,000.00. Adding this to the \$3,587,500.00, we have a total of \$3,620,500.00 as the actual value of the plaintiff's taxable property in the State. It is thought that the Board of Equalization so found the value to be, but made an assessment for only \$2,750,000.



Accordingly it is held that the assessment complained of was, and by the State Board of Equalization was intended to be, upon a basis of seventy-five per cent of the actual cash value."

The finding is erroneous in the following particulars:

(1) There was other evidence before the Board of Equalization and there is absolutely no evidence in this record, not a scintilla, which shows that the Board of Equalization adopted the valuation which the court assumes it adopted from the findings of the Public Utilities Commission.

(2) The value for rate making purposes and the market value for taxation purposes are two different things;

(3) Consideration should be given and must be given to the earnings in determining the value;

(4) The court did not take into consideration depreciation.

In Idaho, the findings of the Public Utilities Commission with respect to the value of a utility for rate making purposes is not controlling on the State Board of Equalization.

*Northwest Light & Water Co. v. Alexander*, 29 Idaho, 552.

In the first place, how can it be presumed that the Board of Equalization adopted one statement in the commission's opinion and rejected all of the other statements therein and gave no consideration to them? How can it be assumed that they rejected all of the other evidence before the Board of Equalization and disregarded the ability of the property to earn? The view which the court takes is substantially this:

That the opinion of the Public Utilities Commission was presented to the Board of Equalization and used by the counsel

for appellant at the hearing and that therefore it is estopped from questioning any conclusion or statement of the Utilities Commission. The best answer to this is the fact that, as shown by the undisputed testimony, it was used for the purpose of showing the cost of reproduction new of the company's property; the actual cost of the company's property and the Utility Commission's estimate of the depreciation thereof (Test Gray, R.p. 205-208).

The court in its opinion concedes that allowance should be made for depreciation, but it says also for appreciation, where the facts warrant. Little can be said in support of the suggestion that there has been appreciation, when as a matter of fact the average income for the years 1916, 1917 and 1918 was but 5 1-4 per cent on \$2,470,000, and on the sum fixed by the court would be under 4 per cent.

The court also suggests that the commission did not deem it necessary to place any specific separate value on water rights, but that they were taken into consideration in arriving at the final value of the property in Idaho. Mr. Wiley's testimony shows that the value of those water rights does not exceed in value the cost thereof, as shown in Tables 1 (p. 249) and 2 (p. 253).

The court also mentions "going concern value." The commission itself said it was not inclined to allow any large amount to be capitalized to cover that feature.

#### WHAT DID THE COMMISSION FIND?

(a) Actual cost: The actual cost of the company's prop-



erty as shown by Table 1 (p. 249) amounted to the sum of \$20,404,474, from which was deducted \$906,908 for property held by the commission to be nonoperating property and to which was added \$31,000 for franchises, leaving a total actual original cost of \$19,500,000.00 for the property which was held to be used and useful.

The cost of reproduction as shown in Table 1, page 249, and found by the commission, page 254, based upon unit prices for a period of five years preceding December 31, 1916, was \$20,228,593, a little in excess of the actual cost.

(c) Depreciated value: The estimated past depreciation based upon the cost of reproduction, less such depreciation, is shown on Table 2, page 253, and as so found by the commission, the depreciated value of the property in Idaho on December 31, 1917, on unit prices for five years preceding December 31, 1915, was \$2,442,834, and on unit prices for five years preceding December 31, 1916, \$2,543,385. Of that sum, in Idaho \$42,586 was nonoperating property, leaving the depreciated value the sum of from \$2,400,000 to \$2,500,000.

These figures were all before the Board of Equalization and were used by the appellant.

## CONCLUSION OF THE PUBLIC UTILITIES COMMISSION.

The Public Utilities Commission called attention to the fact:

- (1) That the hydro-electric plants of appellant in Washington and Idaho were interconnected;
- (2) That one plant is situated in Idaho and that its produc-

tion was not sufficient to meet the demand in the State of Idaho;

(3) That certain flowage lands permitting the storage of waters in Lake Coeur d'Alene increased the electrical horse power which could be generated by appellants by 19,630 horse power, of which 17,150 was in the State of Washington. (Mr. Wiley estimated the value of their water rights, based upon the added horse power both in Idaho and in Washington).

The commission then reached a conclusion that the value of the property of the company in the two states was \$20,500,000, within \$230,000 more than the cost of reproduction new, and only 63,000 more than the actual cost of the property of the company before deducting an obsolete steam plant at Spokane, an obsolete steam plant at Colfax and certain other nonoperating property.

Various methods were then discussed for distributing that property, all of which are referred to on pages 268 to 270 of the record. The fact is that that sum of \$20,500,000 apportioned in accordance with the value of the physical properties located in each state under Table 7 showed that it was the opinion of the Utilities Commission that \$3,587,500 should be apportioned to Idaho.

Without a consideration of the evidence showing the actual value, in the absence of any evidence showing any appreciation, in the absence of any evidence that that figure was accepted or taken by the Board of Equalization, the court adopts it as the value of the company's property, and adopts it as the value



which the court assumes the Board of Equalization took as the value of the company's property.

#### THE VALUE OF THE PROPERTY FOR RATE MAKING PURPOSES AND THE VALUE FOR TAXATION PURPOSES.

The value for these two purposes certainly is distinct. In determining the value of the property for rate making purposes, it requires no citation of authority to show that commissions take into consideration the cost of the property, the cost of its reproduction and other such items and give no consideration to the value of the property from the standpoint of its market value or of its earnings.

It is a further fact which requires no citation of authorities that the value of a plant upon which it really is entitled to earn frequently is far less than that value because it cannot make such earning as to make it an attractive investment for any one.

In fixing the value for rate making, no consideration is given to the market value of the property, no consideration is given to the value of the property based upon earnings. But when you come to determine what a property can be sold for, what it really is worth upon the market, those are factors which no respect to that plant, depreciation. The reproduction cost of that plant as shown by our own figures is \$43,000, and its depreciated value on the second Monday of January, 1918, was \$31,460. This was shown by the testimony of Simpson and Fletcher.

But the court did not deduct the item of nonoperating prop-

erty, 42,586, in Idaho from those figures. That is shown in Table 2, page 253. Taxes were paid upon this under an assessment by a local assessor.

The depreciated value of the Idaho property was from \$2,400,000 to \$2,500,000. Without a scrap of evidence to justify it, the court assumes that the appreciation in value of this property, its going concern value and other such intangibles is represented by an additional million and more dollars upon which we must pay taxes. Upon the valuation placed by the court this company earns a little over 3 per cent. The court takes simply without investigation the figures of the Utilities Commission upon which we ought under their finding to earn.

taxing board and no court can disregard. If as a matter of fact, and such is not the fact, in these days a utility could actually earn a fair return upon its value, then its value for taxation might approximate its value for rate making.

In this case, however, it is perfectly evident that this utility is not earning, upon a valuation such as that found by the court, anything approaching a fair return. The very fact that over 13 per cent of its gross income in Idaho is paid in real and personal taxes in said state shows upon its face that there is something wrong with the basis of taxation. Compare it as shown in plaintiff's Ex. 20 (Book of Ex. p. 312) with the taxes which are paid by other operating electric light and power properties in the United States. They on the whole pay an average of 3 per cent of their gross earnings, varying in differ-



ent geographic divisions from .7 per cent to 4.4 per cent, while the Washington Water Power Co. pays 13.4 per cent.

In order to work out the 75 per cent theory of the court below, he had to assume not only that the Board of Equalization took the figure of \$3,587,500, but that it must have assumed that the St. Maries distributing system was worth \$33,000. There was no evidence that the board did any such thing. But in doing so the court below did take into consideration, with

It is a well known fact that commissions in these days are undertaking to fix values which approximate the actual cost of reproduction new when it comes to valuating utilities for the purpose of fixing rates, and they are giving little consideration to the so-called "intangible" values which utilities have sought to capitalize at high figures in order to get high returns.

We assert that under the evidence in this case the court failed to give due or any consideration to depreciation. He simply assumes that appreciation far exceeds depreciation.

The truth is that the court does not give consideration to the evidence of actual value. His decision is based upon the theory that because the opinion and findings of the Public Utilities Commission were presented to the Board of Equalization for a certain purpose that they were asked to accept the figure of \$3,587,500 shown in Table 7 by the appellant and that it is estopped from showing what the actual value is.

The evidence does not support any such conclusion. That opinion was used for the purpose of showing the actual cost; the cost of production new and the depreciated value. The

fact is, as shown by the testimony of Mr. Gray, that the only figure that the Board of Equalization seemed to be concerned with was the arbitrary figure of \$3,800,000, shown on page 271, which was the figure taken by the commission as that upon which the company was entitled to earn in Idaho.

It is settled that depreciation must be allowed.

*Knoxville v. Knoxville Water Co.*, 212 U. S. 1

On pages 9 and 10 of the opinion in the above case, the court said

"The cost of reproduction is one way of ascertaining the present value of a plant like that of a water power company, but the test would lead to obviously incorrect results if the cost of reproduction is not diminished by the depreciation which has come from age and use.\*\*\*\*The cost of reproduction is not always a fair measure of the present value of a plant which has been in use for many years. The items composing the plant depreciate in value from year to year in a varying degree. Some pieces of property, like real estate for instance, depreciates not at all, and sometimes, on the other hand, appreciates in value. But the reservoirs, the mains, the service pipes, structures upon real estate, standpipes, pumps, boilers, meters, tools and appliances of every kind begin to depreciate with more or less rapidity from the moment of their first use. It is not easy to fix at any given time the amount of depreciation of a plant whose component parts are of different ages, with different expectation of life. But it is clear that some substantial allowance for depreciation ought to have been made in this case."

In

*National Lbr. Co. v. Chehalis County, Wash.*, 150 Pac. 1164

there was involved the correctness of an assessment upon the sawmill plant. The assessor adopted the depreciated value of



the plant as found by appraisal. The sawmill company thought that even too high and claimed that the depreciated value of the machinery was not the same as its true or market value, and that its true or market value was even less than its depreciated value. The court there said:

“Finding the new replacement value, and then deducting from this the amount of the depreciation, is one way of finding the actual value. The new replacement value, less the depreciation, would give the depreciated value. *San Joaquin, etc., Irrigation Co., v. Stanislaus County* (C. C.) 191 Fed. 875; *Knoxville v. Knoxville Water Co.*, 212 U. S. 1, 29 Sup Ct. 148, 53 L.Ed. 371. These cases it is true, are not tax cases. But, if the depreciated value is the measure of the actual value of the plants under consideration in those cases, there does not appear to be any reason why it should not be the measure of the actual or market value in the present case. We do not want to be understood as holding that the depreciated value is a universal standard of actual or market value. We only hold that, under the facts in the present case, the two standards are substantially co-ordinate.”

Judge Morrow in

*San Joaquin & Kings River C. & R. Co. v. Stanislaus County*,  
191 Fed. 875 held:

“In ascertaining the value of a large irrigation plant for the purpose of determining the reasonableness of water rates fixed by public authority to be charged for service from such plant, as fair a rule as can be formulated is to find the cost of reproduction as of the date of the use in question, and deduct therefrom the depreciation that has resulted from age and use.”

In the Minnesota Rate Case,

*Simpson v. Sherard*, 230 U. S. 350

Judge Hughes said on page 458:

“And when particular physical items are estimated as worth so much new, if in fact they be depreciated, this amount should be found and allowed for. If this is not done, the physical valuation is manifestly incomplete. And it must be regarded as incomplete in this case. *Knoxville v. Knoxville Water Co.*, 212 U. S. 1, 53 L. ed. 371, 378, 29 sup. Ct. Rep. 148.”

We urge that consideration must be given to depreciation in arriving at the actual cash value of such a plant for taxation purposes. It would be taken into consideration by an individual contemplating a purchase. An individual contemplating the purchase of this property would certainly consider its earnings and it is perfectly absurd to think that he would only consider a valuation for rate making purposes made by a commission.

For the reason that the court did not take into consideration the actual market value based upon earnings; did not duly allow for depreciation and for the reason that the evidence shows that the property was not worth the amount so found by the court, we assert that in this particular his judgment should be reversed. Here again by course of rough and ready reasoning the appellant is denied the relief to which it was entitled.

Respectfully Submitted

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